

CITY OF NORFOLK, NEBRASKA ANNUAL BUDGET



**FISCAL YEAR
2023-2024**

CITY OF NORFOLK, NEBRASKA

FISCAL YEAR 2023-2024 ANNUAL BUDGET SUMMARY

MAYOR

Josh Moenning

COUNCILPERSONS

Kory Hildebrand

Corey Granquist

Shane Clausen

Frank Arens

Justin Snorton

Justin Webb

Andrew McCarthy

Thad Murren

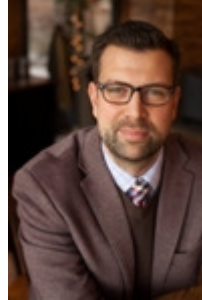
CITY ADMINISTRATOR

Andrew Colvin

COVER

Johnson Park Instream River Improvements with Recreational Enhancements

**City of Norfolk
Mayor and City Council**



Mayor Josh Moenning



**Councilmember
Kory Hildebrand**



**Councilmember
Corey Granquist**



**Council President
Shane Clausen**



**Councilmember
Frank Arens**



**Councilmember
Justin Snorton**



**Councilmember
Justin Webb**



**Councilmember
Andrew McCarthy**



**Councilmember
Thad Murren**

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How To Use This Book

The City of Norfolk Budget provides the City Council and residents a funding plan for the fiscal year 2023/2024. The City of Norfolk's budget is a comprehensive decision making-document, designed to present an accurate description of how the City operates, its policies, goals and services provided.

Organization of this Book

The City of Norfolk's annual budget is divided into 5 sections:

Introductory – This section contains the Organizational chart, list of principal officials, boards/commissions/agencies, distinguished budget award certificate, a brief history and miscellaneous statistics, budget message, Citywide Mission & Goals, Council ordinance, state forms & LID committee review, and the budget process.

Summary Budgets - This section contains a comprehensive City budget and summary budgets for the General, Special Revenue, Debt Service, Capital Project, Special Assessment, Enterprise and Internal Service Funds.

Debt Summary - This section contains schedules of bonded indebtedness.

Capital Improvement Summary - This section details Capital Improvements Projects.

Statistical Data and Glossary This section contains different tables with statistical information and a list of the terminology used in this document along with a short entry that defines it within the context of which it is used.

Purpose of document

Policy Document - The budget reflects decisions about a variety of policy issues such as whom to tax, what to tax, what programs to fund or reduce or when to issue debt. In this context the budget acts as a policy document in that decisions are made within the budget

CITY OF NORFOLK, NE

reflect the general principles or plans that guide actions taken for the future.

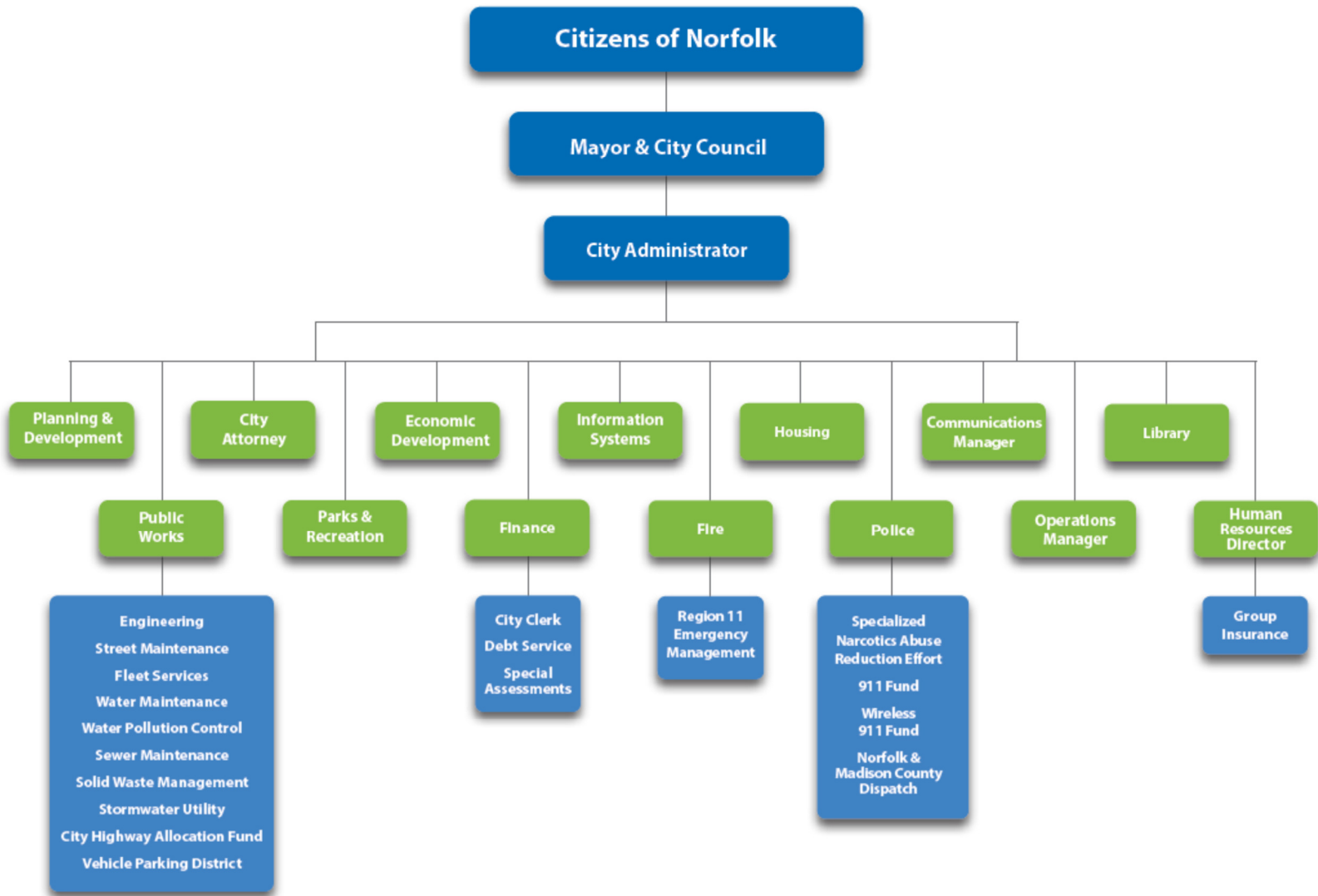
Financial Plan – The budget details the costs associated with providing municipal services and how the services will be funded. In the Introductory Section we explain the accounting structure and budgetary policies. In the Summary Budgets section explanations are given on how we estimate our revenues and expenditures for the different departments.

Operations Guide –The budget informs the readers of all activities, services and functions carried out by each department. The budget provides information on debt management, staff levels, capital spending plans and performance measures.

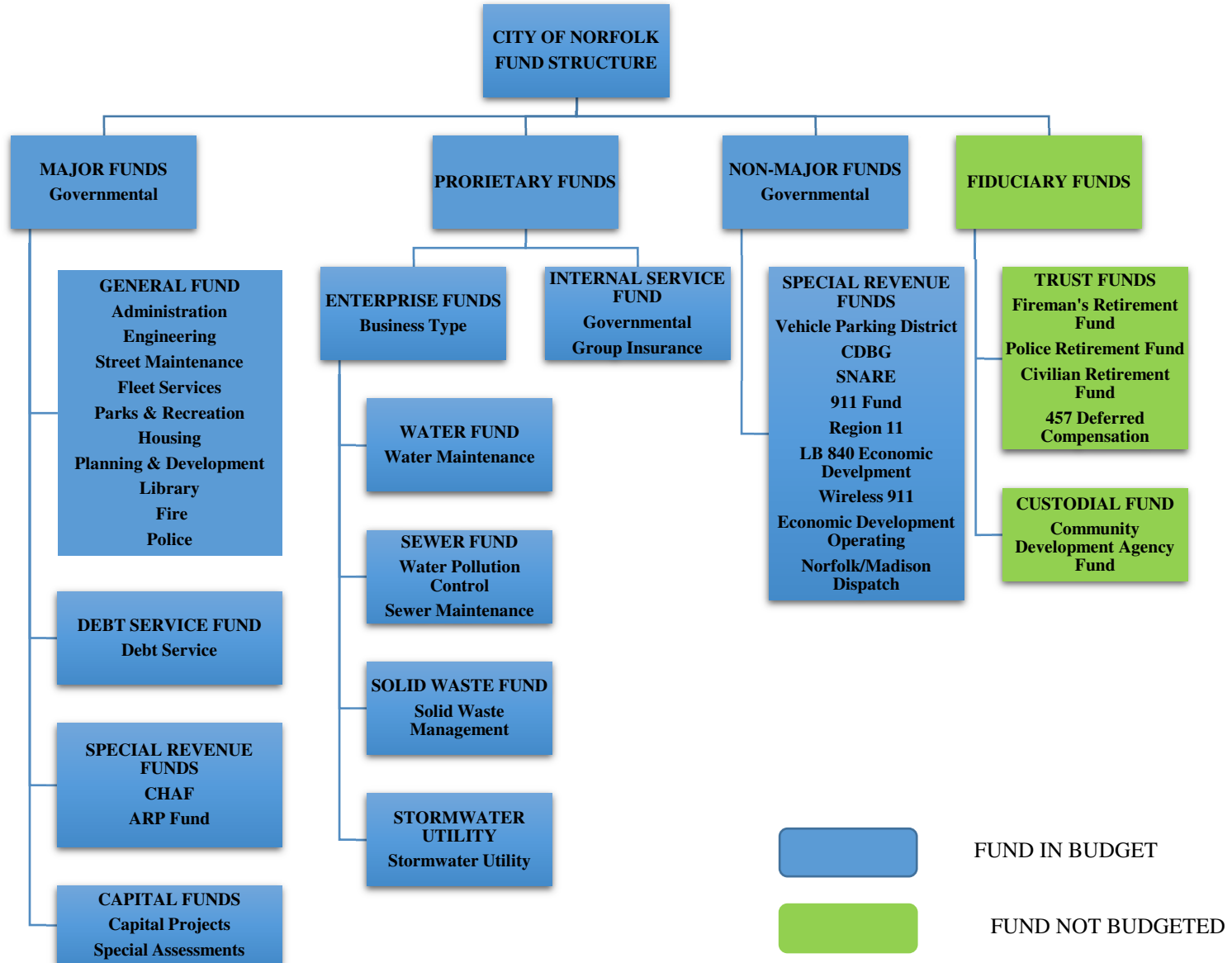
Communication Device –The budget includes the Budget Message Section which provides readers with a condensed synopsis of the fiscal plans for the upcoming fiscal year. The document also includes a table of contents and a glossary to make it easy to find and understand the contents. In every section there are charts, graphs, tables and texts to consolidate the information as much as possible.

In addition to the above functions, the budget process affords both an interesting and challenging opportunity to reassess objectives, goals, means of accomplishing them and the direction of the City. Through this effort the budget is the single most important policy document produced each year.

City of Norfolk, Nebraska
Organizational Chart



City of Norfolk, Nebraska Fund Structure



CITY OF NORFOLK, NEBRASKA

List of Principal Officials

October 1, 2023

<u>Title</u>	<u>Name</u>
Mayor	Josh Moenning
Council President	Shane Clausen
Council Member	Justin Snorton
Council Member	Andrew McCarthy
Council Member	Corey Granquist
Council Member	Justin Webb
Council Member	Kory Hildebrand
Council Member	Thad Murren
Council Member	Frank Arens
City Administrator	Andrew Colvin
City Attorney	Danielle Myers-Noelle
City Clerk	Brianna Duerst
Director of Public Works/City Engineer	Steven Rames
Finance Officer	Randy Gates
Fire Chief	Tim Wragge
Housing Director	Gary Bretschneider
Operations Manager	Lyle Lutt
Information Systems Manager	Bradley Andersen
Library Director	Jessica Chamberlain
Streets Manager	Willard Elwell
Parks and Recreation Director	Nathan Powell
Planning and Development Director	Valerie Grimes
Police Chief	Don Miller
Wastewater Plant Superintendent	Robert Huntley
Water & Sewer Director	Chad Roberts
Human Resources Director	Vacant
Economic Development Director	Candice Alder

Boards and Commissions see link below:

<https://norfolkne.gov/government/boards-and-commissions>

CITY OF NORFOLK, NEBRASKA
FTE PERSONNEL EMPLOYEE COUNT

DIVISION	APPROVED 2020-2021	APPROVED 2021-2022	APPROVED 2022-2023	APPROVED 2023-2024
Administration	27.75	30	32	31
Engineering	6	6	6	6
Street Maintenance	18.6	18.6	20	21
Fleet Services	5	5	5	5
Parks and Recreation	24.4	25.4	26	26
Housing	6	6	6	6
Planning & Development	6	6	6	6
Library	16.07	16.07	16.16	16.15
Fire	35.4	34.9	35.9	35.9
Region 11 Emergency Management Fund	1.1	1.1	1.1	1.1
Police	51.5	50.94	51.94	51.93
Norfolk/Madison Dispatch	12	16	16.07	16.07
Specialized Narcotics Abuse Reduction Effort Fund	0.13	0.13	0.13	0.13
Economic Development Operating Fund	3.25	3	3	3
Water	11	11	11	11
Sewer Maintenance	4	4	4	4
Water Pollution Control	8.5	9.5	10	10
Solid Waste	8.88	8.88	8.88	8.88
Stormwater Utility	1	1	1	1
Grand Total City	246.58	253.59	260.18	260.16



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Norfolk
Nebraska**

For the Fiscal Year Beginning

October 01, 2022

Christopher P. Morrill

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the City of Norfolk, Nebraska for its Annual Budget for the fiscal year beginning October 1, 2022.

In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as a communications device.

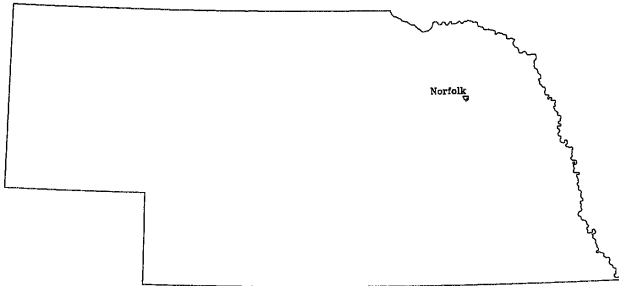
This award is valid for a period of one year only. The City of Norfolk has received a Distinguished Budget Presentation Award for the last thirty consecutive fiscal years. We believe our current budget continues to conform to program requirements and we are submitting it to GFOA to determine its eligibility for another award.

CITY OF NORFOLK, NE

History/Facts of Norfolk, Nebraska

The history of Norfolk begins on July 17, 1866 with the arrival of 44 German families from the Wisconsin area at the junction of the Elkhorn and North Fork Valleys. The rich open land attracted them for settlement. These pioneers along with others from Wisconsin form the community to become known as Norfolk. Others including some from New England soon arrived and established a water powered grist mill using water from the North Fork River. Soon a mill store was opened to serve as the location of the town.

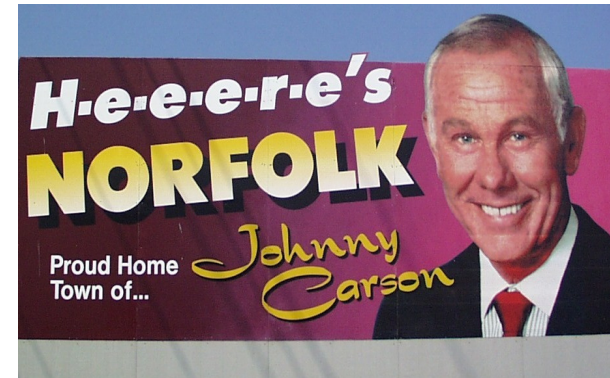
By 1881 settlers organized the town of Norfolk. Legend states the original name as “Norfork” after the North Fork River. However, Postal authorities assumed the name was misspelled and changed the spelling to “Norfolk”. To this day, it is still a mystery what the founders intended the name to be.



Norfolk with a present population of 25,928 is located in northeast Nebraska in the Elkhorn River Valley of Madison County. U.S. Highways 81 and 275 and Nebraska Highways 24 and 35 intersect in Norfolk. U.S. Highways 81 and 275 are designated for development as four-lane expressways. Norfolk is 119 miles northwest of Omaha, 129 miles northwest of Lincoln, and 84 miles southwest of Sioux City, Iowa.

Norfolk is the economic center for an area encompassing six counties. Basic economic activities of Norfolk are manufacturing, agriculture (both livestock and grain farming), education, retailing, and wholesaling. Norfolk is the major retail trade center for Northeast Nebraska. Norfolk is the location for more than 50

manufacturing plants employing more than 5,000 people. Based on 2023 figures, Madison County’s total labor force is 20,163. About 80 wholesale firms and 250 retail firms are also based in Norfolk.



Norfolk stakes its claim to fame as the hometown of the world-renowned talk show host, Johnny Carson. Early in his entertainment career, he was employed by a local radio station. When Mr. Carson closed his office in California, he donated a multitude of artifacts of great importance to the world, the television industry and the people in Norfolk and the surrounding area to the local museum. These artifacts include numerous awards, including his Emmy awards, Kennedy Center Honor Award, Medal of Freedom (the highest civilian honor given by the Television Academy of Arts and Sciences), Peabody Award, Variety Club award, plus many more awards, framed magazine covers, and other pictures and memorabilia. In the past, Mr. Carson has also made major contributions to the Public High School Theater and to the local hospital.

Norfolk has also been the recipient of various awards and recognitions in the past year. The City has been the recipient of both of GFOA’s Certificate of Achievement of Excellence in Financial Reporting for thirty-four years and The Distinguished Budget Presentation Award for thirty consecutive years. The Insurance Services Office ranks the City of Norfolk’s Public Protection Classification at Class 2. This rating puts Norfolk in the top 2

CITY OF NORFOLK, NE

percent of all U.S. cities and results in lower insurance premiums paid for fire protection.

**CITY OF NORFOLK, NEBRASKA
MISCELLANEOUS STATISTICS
2022**

Date of Incorporation	September 12, 1881
Form of Government	Mayor/Council
Location	Northeast Nebraska
Elevation	1,544
Area in square miles	18.71
Average annual rail fall (inches)	13.3
Average annual snow fall (inches)	7.1
Population by Age:	
Persons under 5 years, percent	7.3%
Persons under 18 years, percent	25.4%
Persons 65 years and over, percent	14.9%
Number of employees (excluding police officers and firefighters):	
Full time	145
Part time	10
Seasonal	110
City of Norfolk facilities and services:	
Miles of streets	171.39
Parks and recreation:	
Number of parks	16
Area of parks in acres	474.78
Swimming pools	1
Tennis courts	5
Fire protection:	
Number of stations	2
Number of firemen:	
Full time	34
Reserve	31
Police protection:	
Number of stations	1
Number of police officers	37
Water and sewer system:	
Number of customers	9,999

CITY OF NORFOLK, NE

Number of water treatment plants	2
Number of sewage treatment plants	1
Miles of sanitary sewers	165
Miles of water mains	195
Libraries	1

Facilities and services not included in the reporting entity:

Education:

	Enrollment	Student/Teacher Ratio
Schools - Public:		
Little Panthers Preschool	263	21:1
Bel Air Elementary	350	18:1
Grant Elementary	216	16:1
Jefferson Elementary	227	16:1
Lincoln Elementary	156	22:1
Washington Elementary	220	14:1
Westside Elementary	199	11:1
Woodland Park Elementary	191	12:1
Norfolk Middle School	646	15:1
Norfolk Junior High	628	14:1
Norfolk Senior High School	1348	N/A
Schools - Private:		
Christ Lutheran	226	13:1
Lutheran High Northeast	122	11:1
Norfolk Catholic Elementary	284	16:1
Norfolk Catholic High School	225	14:1
St Pauls Lutheran	96	12:1
Northeast Community College	6541	17:1

Hospitals:

Number of hospitals	1
Number of patient beds	131

Principal Area Employers

Employer	Type of Business	# of Employees
Faith Regional Health Services	Health Care	1,385
Nucor Corporation	Steel Manufacturer	1,154
Northeast Community College	Education	751
Norfolk Public Schools	Education	664
Associated Wholesale Grocers	Wholesale Grocery	448
Wal-Mart	Retail	375
Conitech	Hydraulic high-pressure hose	348
Norfolk Iron & Metal Co.	Wholesale steel distribution	275
Cardinal Health	Disposal hypodermic syringes	220
Wis-Pak	Distributing	156

Source: City of Norfolk Economic Development

Principal Taxpayers

Taxpayers	Type of Business	2022 Assessed Valuation	Percentage of Total Assessed Valuation of \$2,189,472,320
Faith Regional Health Services	Medical Offices	\$37,414,173	1.71%
Elkhorn Valley Bank & Trust	Financial Institution	\$16,065,753	0.73%
Midwest Bank	Financial Institution	\$13,900,274	0.63%
Norfolk Lodge & Suites LLC	Hotel	\$11,653,785	0.53%
Wis-Pak of Norfolk Inc.	Bottling Distribution	\$10,525,749	0.48%
Menard Inc.	Retail Store	\$10,009,692	0.46%
Wal-Mart	Retail Store	\$9,942,757	0.45%
Black Hills Nebraska Gas LLC	Utility	\$8,850,739	0.40%
Sabra Health Care Holdings III LLC	Real Estate	\$8,139,017	0.37%
Norfolk Iron & Metal Co	Steel Distribution	\$7,936,625	0.36%
Total		\$134,438,564	6.12%

Source: Madison County Assessor's Office

Demographic Statistics Last Ten Fiscal Years

Fiscal Year	Population (1)	Personal Income (2) (000s)	Per Capita Income (2)	Public School Enrollment (3)	Unemployment Rate (4)
2013	24,523	1,506,700	42,709	4,148	2.9%
2014	24,444	1,550,788	44,089	4,069	2.7%
2015	24,366	1,587,171	45,264	4,244	2.6%
2016	24,348	1,599,237	45,673	4,325	3.0%
2017	24,434	1,689,969	48,087	4,370	2.7%
2018	24,651	1,791,894	50,630	4,446	2.5%
2019	24,449	1,817,604	51,785	4,573	2.8%
2020	24,955	1,918,321	55,104	4,437	3.5%
2021	24,967	2,126,201	60,169	4,480	1.4%
2022	N/A	N/A	N/A	4,546	2.0%

Sources:

- (1) These figures are estimates compiled from the most recent data available from the Bureau of Census and the Nebraska Department of Labor. 2022 numbers are unavailable.
- (2) Bureau of Economic Analysis. 2022 numbers are unavailable. Numbers are shown for Madison County.
- (3) Norfolk Public Schools, PreK -12.
- (4) State of Nebraska, Nebraska Department of Labor

Communication with Public

The City of Norfolk communicates the latest City news with media partners as well as citizens in Norfolk with the following platforms:

City Council Meetings The city council holds regular meetings on the 1st and 3rd Mondays of each month at 5:30 p.m. in the council chambers at 309 North 5th Street. If the date falls on a national holiday, the meeting will be held on the next succeeding day. Agendas, minutes and videos for the meetings can be found at: <https://norfolkne.gov/government/admin-mayor-and-council/agenda-minutes-and-videos/>.

Website The City's website serves as the primary mode of communication with the public. The website features a citizen request tracker which allows the public to submit a service request to the City from anywhere and at any time using a mobile device or computer. Find it at: <https://www.egovlink.com/norfolk/action.asp>.

Emergency Alert Messaging System This system will send text messages of emergency alerts to cell phones of subscribers. The City of Norfolk uses this system only for emergency messages such as a snow emergency, storm related weather emergency, or other type of emergency situation. Instructions to subscribe can be found at: <https://norfolkne.gov/government/departments/communications-office/norfolk-emergency-alerts.html>.

Press Releases Find press releases on the City's website at www.norfolkne.gov under City News towards the bottom of the home page.

Facebook Find the City on Facebook by searching "City of Norfolk Nebraska Government" or at www.facebook.com/NorfolkNE.

Twitter Find the City on Twitter by searching @NorfolkNE or at www.twitter.com/NorfolkNE.

Email Find staff emails at <https://norfolkne.gov/government/city-information/menu-staff-directory.html>.

Phone Find staff phone numbers at <https://norfolkne.gov/government/departments/administration/city-staff/phone-numbers.html>.

In Person City office locations can be found at <https://norfolkne.gov/government/city-information/menu-city-office-locations.html>.

City E-newsletters For the latest City news, sign up by clicking in the helpful links box on the right hand side at <https://norfolkne.gov/government/departments/communications-office/news/>.

The public is encouraged to find the City on each of these platforms and engage in communication.

M E M O

To: Citizens of Norfolk
Mayor and City Council

From: Randy Gates
Finance Officer

Subject: FY 2023-2024 Budget

Date: August 29, 2023

PLANNING & BUDGETING PROCESS

The City’s budgeting process starts with long-term financial planning. The Council selected the City’s top priorities at a Council/Staff Retreat. These priorities are incorporated into the capital improvement program (CIP), budget, and long-term financial plan (LTFP). The LTFP monitors the effect of large capital projects, revenue and expenditure trends out ten years along with expected levy rates. The City’s LTFP is discussed in detail in a separate section of this budget document.

The City annually prepares a ten-year CIP. This program outlines capital needs for the next ten years and identifies potential funding sources. These projects are prioritized in the categories of urgent, necessary, desirable or deferrable. The CIP is prepared so that capital items do not exceed funding sources provided in the revenue and expenditure trends. The CIP can change from year to year as the revenue and expenditure trends change. The Council determines its top goals and works with City staff to develop strategies to achieve these goals. An action plan is created and specifics are incorporated into the budget to carry out the action plan. The City also periodically updates its water and sewer master plans. The last sewer master plan update includes \$10.5 million of improvements through 2040. The last water master plan, which was completed in March 2023, includes \$20 million of critical system improvements through 2040 and another \$48 million of improvements depending on growth.

Each year City departments and divisions submit their budget requests in four service levels. This year the first level assumes a 4% increase in funding authorized in the prior year. The second level assumes a 5% increase. Both of these levels are reduced service levels since budgets must absorb inflation and growth to maintain service. The third level is a 6% increase over the prior year and is the maintenance level. The fourth level can exceed the 6% increase and is the level the department or division head feels is ideal.

In addition to the City’s budget document, the City’s website contains brief, one-page summaries of each division or fund budget updated with any changes. The City’s budget calendar and budget meeting schedule are also posted on the website. The address for the City’s website is <http://www.norfolkne.gov>.

The City prepares a summary budget document for citizens who are not interested in the detail contained in the full budget document.

CURRENT YEAR HIGHLIGHTS

The City started its budget process focusing on the Level 3 budgets, which is a 6% increase from last year’s base budget. At the time the budgets were reviewed by the Mayor and Council, most departments requested a budget less than a 6% increase from last year’s budget. This helped the General Fund to make progress on restoring ending fund balance to the target of 16% of operating expenditures after fund balance was used to pay off the outstanding Facility Corporation Refunding Bonds in September 2022. The current year budget continues the City’s focus on street repair by directing additional funds of \$450,000 annually to the City Highway Allocation Fund. The budgets for the Water and Sewer Funds include \$12 million of proceeds of debt and \$2.8 million of grants to fund major capital improvements at the west water treatment plant and the water pollution control plant.

Other current year highlights include:

- Property tax levy rate decreases .011189
- \$5 million of highway allocation pledge bonds for community decided street repair projects
- Sewer industrial rates increase 6% and sewer residential and commercial rates increase 8%
- Water rates increase 6%
- Finish the \$18 million Benjamin Avenue project to widen from 4 lanes to 5 lanes
- Next phase of the \$15.5 million 1st Street bridge, Johnson Park, and North Fork River rehabilitation project

SUMMARY OF CHANGES BETWEEN PROPOSED AND ADOPTED BUDGET

The budgets presented to the Mayor and Council during the budget review session included a 5% cost of living adjustment. After considerable discussion, the Mayor and Council voted to approve a 4% cost of living adjustment instead of the proposed 5%. The Mayor and Council also voted to modify the cost of two police projects after additional information was presented at the budget review session. The police division roof was changed from \$85,000 to \$215,000 and the in-car video replacement and body cameras was reduced from \$240,000 to \$200,000. This resulted in a \$95,000 increase in proceeds of debt and a \$1,500 increase in bond issuance costs to fund these modifications.

Discussions continued during the weeks following the budget review session, and the Mayor and Council decided to further reduce the cost of living

adjustment from 4% to 3.5%. Minor changes were made to Parks and Recreation personnel and the following projects were added to the budget: \$81,500 for underground power along Northwestern Avenue, \$81,500 for Central Park improvements, and \$250,000 for East Norfolk Avenue trail. The City and Madison County revised their interlocal agreement to fund economic development. As a result, the transfer from the Water and Sewer Funds to the Economic Development Operating Fund was reduced \$44,524, and the County's contribution was also reduced \$44,524.

At the time the budgets were presented to the Mayor and Council at the budget work session, the assessed valuations had not been released by the County. The budget was prepared assuming a 6% increase in assessed valuations and a 1 cent reduction in the property tax levy rate. Actual assessed valuations increased 8.32%. Property tax increased \$119,899 from what was discussed at the budget review session, which allowed the property tax levy rate to decrease 1.12 cents from the prior year.

MAYOR AND COUNCIL PRIORITIES

The Mayor and Council currently have seven goals. The first goal is community and economic development. Construction of a two million gallon water tank, new collector well and pipeline, and upgrades at the west water treatment plant are planned to increase water production for future development. A new sewer interceptor, lift station,

and grit building removal building and plant upgrades at the water pollution control plant are also planned. The Mayor and Council are exploring the creation of a Business Improvement District downtown and have hired PUMA who is facilitating this process. A Downtown Revitalization Grant has been applied for to continue improvements to building facades and infrastructure downtown. Tax increment financing bonds will be issued for redeveloping the historic Kensington Hotel. This year the Mayor and Council have added an emphasis on addressing the childcare shortage. It is difficult to expand the labor force and recruit new business when there are minimal to no childcare options. Other focuses this year are on homelessness and mental health issues. The City plans to work with non-profits and other agencies to address homelessness and mental health issues, including substance abuse. The Mayor and Council continue to expand public art and support initiatives to attract young professionals and entrepreneurs.

Parks and recreation is another goal of the Mayor and Council. A big focus is on the \$11.4 million project to implement the Johnson Park master plan and North Fork River restoration. A number of federal, state, and local grants have been awarded, private donations have been received, and the City has committed keno and ARP funds. The project includes new ADA restrooms, additional parking, an amphitheater, updated playground equipment, ice skating rink, infrastructure improvements, removal of the existing spillway, river boulder walls to introduce water recreation characteristics to the

river, enhanced aquatic habitats, beautification along the bank corridors, and improved river access points. Work on the river has continued over the past year. After advertising and receiving only unacceptable bids for the Johnson Park improvements, the City has rebid with separate bid packages with the intent that construction will commence soon. Funding has been identified for Liberty Bell Park redevelopment that includes a donated playground. A grant was awarded to conduct a citywide comprehensive master plan for parks and recreation. This master plan, which is expected to be completed next spring, will guide parks improvements in the future.

Street maintenance continues to be a goal of the Mayor and Council. An \$18 million project to reconstruct Benjamin Avenue from 1st Street to 13th Street is currently in the construction phase with the project anticipated to be substantially complete in November. Replacement of the 1st Street bridge and storm sewer for \$4.1 million, in conjunction with the Johnson Park and North Fork River project, is currently in progress. Highway allocation pledge bonds of \$5 million has been added to the budget to fund community decided street repair projects. Other street maintenance goals this year include improvements to 8th Street and Michigan Avenue, 1st Street south of Benjamin Avenue, Riverside Boulevard south of Benjamin Avenue, and East Maple. Staff plan to continue holding public open houses to explain the 1 to 6 year street plan.

Another goal is Public Safety expansion. The Mayor and Council desire expanding the Police Station. Plans for an addition to the east of the existing building have been finished. The Police Station expansion was part of an additional half cent sales tax on the November 2022 general election ballot. This additional sales tax would have also funded street improvements and park and recreation facilities. Citizens voted down the additional half-cent sales tax. The Mayor and Council are continuing to explore funding options. Once funding is secured, the project can move forward.

The Mayor and Council are focusing on a number of Public Works projects this year. The process of recertifying that the flood control levee meets Federal Emergency Management Agency standards is ongoing. Construction of improvements to the flood control levee are anticipated to start in 2025. As discussed in the community and economic development goal, significant upgrades at the water treatment plant and water pollution control plant are planned. The City has finished construction at the transfer station to implement the Solid Waste master plan to improve the flow of traffic at the transfer station, construct a maintenance facility, and improve site security and safety. The Mayor and Council are also focused on wastewater resource recovery and adding sidewalks throughout the City.

To achieve the goal of community engagement and public relations there will be increased presence on social media, spotlighting different areas in order to

better communicate with citizens. The Mayor and Council are emphasizing neighborhood revitalization as a step toward the goal of property maintenance. Staff are working to create a land bank for acquiring vacant, abandoned, or dilapidated properties with the goal of improving or selling them.

ECONOMIC CONDITION

Norfolk sales tax has continued growth recently. For the first ten months of the current fiscal year, sales tax is up \$687,592 or 7.6% from the same period in the prior year. Year to date sales tax is \$528,701 or 5.8% more than budget. Norfolk continues to have low unemployment. In June 2023 the national unemployment rate was 3.6% and Norfolk’s unemployment rate was 2.6%. Real estate values are increasing in Norfolk. The 2023 assessed valuation increased 8.32%, and the amount of real growth was \$48.4 million.

Construction continues on the \$375 million soybean crushing plant near Norfolk. Operation of the plant is expected to start in 2024. The plant will crush 38.5 million bushels of soybeans annually and create up to 55 jobs. It will produce 847,000 tons of soybean meal per year for livestock feed markets, 450 million pounds of crude soybean oil per year, and 77,000 tons of pelleted soybean hulls per year. The plant is expected to increase area soybean prices 20 cents per bushel, resulting in a \$7.7 million annual increase in area farm income. A \$200,000 Site and Building Development Fund

grant from the State of Nebraska was awarded to fund part of constructing the new plant.

The Norfolk area continues to address its housing shortage. A 2016 study, updated in December 2018 and again in September 2021, found that Norfolk needs 769 new housing units by 2026, including 427 owner and 342 rental housing units, to meet current demand and support future population growth. Construction continues on a number of projects related to Redevelopment Contracts that provide tax increment financing for housing. The Legacy Bend Housing Development is a 7 phase project over multiple years consisting of approximately: 175 single family homes, 51 townhomes, and 224 living units in multiple dwelling units. Approximately 20 single family homes, 6 duplexes, a clubhouse, and 8 apartment buildings consisting of 20 to 22 living units each have been constructed or are currently in progress. Tax increment financing bonds of \$3,210,081 were issued in February 2023 for this project. Progress continues on the Medelmans Lake Development, Nor-Park Housing Development, and Arbor View Development. A total of 10 single family dwellings were adding in these developments in the past year.

A Redevelopment Contract was approved for the Foundry Apartments Redevelopment project. The project is located on the south side of West Pasewalk Avenue and consists of five 36-unit apartment buildings, one clubhouse and pool area, and six 12-unit garage structures. Total project costs are expected to be over \$26 million with tax

increment financing providing \$4,015,810 of this cost.

A Redevelopment Contract was approved which provides for using tax increment financing for hotel construction southeast of 13th Street and Omaha Avenue with associated improvements. Construction on the dual-brand hotel was finished in January 2023 after being delayed due to the pandemic. \$794,400 of tax increment financing bonds were issued in October 2021 for this project. The City also provided \$2.2 million of Property Assessed Clean Energy Act financing for this hotel.

A Redevelopment Contract was approved providing tax increment financing near downtown for 2 apartment buildings with 10 apartments for Wayne State students as part of the Growing Together Initiative, 5 two-story commercial structures all but one of which will have residential on the second floor, and 5 condominiums. A total of 44 residential units and 18 commercial units are planned over 3 phases. One commercial/community building and two apartment buildings with a total of ten apartments are currently under construction. The Contract provides for up to \$4,853,274 of tax increment financing. Another Redevelopment Contract relating to the Growing Together Initiative is the Phillip Avenue apartments. This project consists of demolishing an existing building to build a 30-unit apartment complex with green space. Total project costs are expected to be over \$5 million, with tax increment financing providing \$445,000 of this cost.

Another Redevelopment Contract approved is the area northwest of the intersection of South Victory Road and Omaha Avenue. The Redeveloper plans to add 25 duplex lots for a total of 50 housing units. Currently 16 duplexes and 4 single family dwellings have been constructed or are in progress. Total project costs are expected to be over \$9.5 million. Tax increment financing bonds of \$724,603 were issued in May 2023 for this project.

A Redevelopment Contract was approved for the Wisner West Redevelopment Project. This is a multi-phase project consisting of 8 lots with the first phase being construction of a Prime Stop convenience store and truck stop. Development of the other seven lots will occur in subsequent phases. The Contract provides for up to \$528,472 of tax increment financing bonds for the first phase.

The Kensington Building Redevelopment Project was approved that consists of restoration and redevelopment of the Kensington into a boutique hotel with approximately 62 rooms, restaurant, meeting space, a fitness room, and a business center. Total project costs are expected to be over \$14 million, with tax increment financing providing \$1,950,000 of this cost.

The Cornhusker Auto Redevelopment Project was approved that consists of renovation and rehabilitation of the former Office Max building for use as a Nissan dealership. Total project costs are expected to be over \$6 million, with tax increment financing providing \$417,468 of this cost.

Other economic indicators appear mainly positive. Norfolk’s population increased from an estimated 25,877 in 2021 to an estimated 25,928 in 2022. Norfolk’s unemployment rate increased 0.3% from 2.3% in June 2022 to 2.6% in June 2023. Public school enrollment increased from 4,480 in 2021 to 4,546 in 2022. Construction permits were 87

valued at \$29.3 million in FY 2020-2021 compared to 75 valued at \$34.2 million in FY 2021-2022. The most recent assessed valuation which was released August 17, 2023, shows taxable property in Norfolk valued at \$2,371,569,304 a 8.32% increase from the prior year.

MUNICIPAL BUDGETED PROPERTY TAX COMPARISON

The following is a yearly property tax comparison from FY 2014-2015 to FY 2023-2024:

YEARS	GENERAL FUND	DEBT SERVICE FUND	ECONOMIC DEVELOPMENT FUND	VEHICLE PARKING FUND	TOTAL
FY 2014-2015	1,839,941	690,676	400,000	78,693	3,009,310
FY 2015-2016	1,980,814	690,676	400,000	79,010	3,150,500
FY 2016-2017	2,200,423	690,676	400,000	80,453	3,371,552
FY 2017-2018	2,729,321	530,676	400,000	89,991	3,749,988
FY 2018-2019	3,026,108	584,776	400,000	99,155	4,110,039
FY 2019-2020	3,156,667	607,062	400,000	99,335	4,263,064
FY 2020-2021	3,792,276	832,062	-	98,889	4,723,227
FY 2021-2022	4,792,212	1,011,062	-	101,112	5,904,386
FY 2022-2023	5,585,594	1,011,062	-	100,688	6,697,344
FY 2023-2024	5,871,514	1,011,062	-	104,080	6,986,656

The levy for the Vehicle Parking Fund is applied only to the taxable property within Parking District #1, which is comprised of the downtown business district. This levy does not apply to any other property.

The City’s property tax increases \$289,312, going from \$6,697,344 last year to \$6,986,656 this year. The City’s assessed valuation increased 8.32% this year. The budget was prepared to allow for a decrease in the property tax levy rate. The

\$285,920 property tax increase in the General Fund allows the property tax levy rate to decrease .011189. Debt Service property tax remains unchanged. The Parking District levies the maximum \$.35 allowed by statutes. An increase in

assessed valuation this year increases their property tax \$3,392.

Based on levy rates of Nebraska' first class cities last year, Norfolk will have the third lowest levy rate of the thirty first class cities ahead of Kearney and Scottsbluff.

The following table compares the municipal property tax levy for FY 2022-2023 to FY 2023-2024.

Tax Valuation of Home	FY 2022-2023	FY 2023-2024
	Municipal Property Tax 0.304303 per \$100	Municipal Property Tax 0.293114 per \$100
\$50,000	\$152.15	\$146.56
\$75,000	\$228.23	\$219.84
\$100,000	\$304.30	\$293.11
\$125,000	\$380.38	\$366.39
\$150,000	\$456.45	\$439.67
\$175,000	\$532.53	\$512.95
\$200,000	\$608.61	\$586.23
\$300,000	\$912.91	\$879.34

REVENUE HIGHLIGHTS

The following compares by major revenue source the FY 2022-2023 budget with the FY 2023-2024 proposed budget:

SOURCE	BUDGET 2022-2023	BUDGET 2023-2024	Dollar Increase (Decrease)	Percentage Increase (Decrease)
Balance Brought Forward	49,896,663	44,868,813	(5,027,850)	(10.08%)
Taxes	19,251,225	20,079,795	828,570	4.30%
Licenses & Permits	420,340	404,050	(16,290)	(3.88%)
Inter-Govern. Revenue	8,139,940	12,193,037	4,053,097	49.79%
Charges for Service	19,859,129	21,112,341	1,253,212	6.31%
Rent & Other Revenue	9,306,244	7,521,944	(1,784,300)	(19.17%)
Interest Income	464,355	1,105,926	641,571	138.16%
Transfers	3,316,809	3,151,972	(164,837)	(4.97%)
Proceeds of Debt	7,035,000	22,243,160	15,208,160	216.18%
Special Assess. Levied	340,857	304,044	(36,813)	(10.80%)
Non-revenue Receipts	31,128	30,378	(750)	(2.41%)
TOTAL	118,061,690	133,015,460	14,953,770	12.67%

Beginning balance decreases \$5,027,850 going from \$49,896,663 last year to \$44,868,813 this year. In fiscal year 2021-2022 the City issued \$20,285,000 of debt to fund street reconstruction projects and \$5,050,000 of debt to fund implementation of the transfer station site master plan. The decrease in beginning balance is spending a portion of the debt proceeds in the prior year.

Taxes include property, occupation, franchise, sales, and other miscellaneous taxes. Taxes increase \$828,570 or 4.30%. Property tax increases \$289,312 as described in the property tax comparison section of this memo. Sales tax receipts

are budgeted at the last 12 months of actuals and adjusted for any notices of refunds from the Nebraska Department of Revenue. This results in an increase of \$514,258 or 4.64% in sales tax.

Licenses and permits consist of construction permits such as building and moving, mechanical, excavation, and electrical permits. Also included are liquor licenses, dog and cat fines, and other licenses and permits. Licenses and permits decrease \$16,290 or 3.88% primarily due to a decrease in contractors registration since contractors only renew every three years.

Intergovernmental revenue consists of revenue received from other governmental entities. Examples of intergovernmental revenue include: highway allocation, community development block grants, county funding for economic development and police dispatch services, and miscellaneous federal grants. Intergovernmental revenue increases \$4,053,097 going from \$8,139,940 last year to \$12,193,037 this year. The City was awarded a \$1.5 million federal grant for grit removal building and plant upgrades at the water pollution control plant. The City is applying for a \$1.3 million dollar grant for a flood wall and pump system also at the water pollution control plant. The remaining increase is primarily a grant for Johnson Park improvements and North Fork River rehabilitation.

Approximately 57% of the charges for services are use fees for water, sewer, solid waste, and stormwater. Other charges for services include: city and employee share of health costs budgeted as revenue in the Group Insurance Fund, ambulance charges, administration fees, and other various admissions and fees. Charges for services increase \$1,253,212 or 6.31%. Sewer industrial rates increase 6% and sewer residential and commercial rates increase 8%, which increases sewer use fees \$573,809. Water rates increase 6%, increasing water use fees \$453,477. These rate increases are necessary to fund water and sewer system improvements. Group health insurance premiums for both the City and employees increase 5%, contributing to \$121,735 of the increase in charges

for services. The increase is needed after high health claims the last few years.

Rent and other revenue decreases \$1,784,300 or 19.17%. Approximately 63% of rent and other revenue is lease revenue from NPPD. NPPD pays the City 12% of their revenues for use of the City-owned electrical distribution system. The \$65,585 increase in NPPD lease revenue is due to an increase in customer usage. Approximately \$1 million of the decrease in rent and other revenue is a contribution from a company in the prior year to extend water and sewer lines to their new location. The remaining decrease is donations for Johnson Park improvements received in the prior year.

Interest income consists primarily of interest budgeted at 3% on average balance available for investment, up from 1% budgeted last year. It also includes interest on special assessments. Interest income increases \$641,571 going from \$464,355 last year to \$1,105,926 this year. Interest on special assessments decreases \$30,618, so the increase in interest income is the result of the increase in budgeted interest rate and fund balance.

Transfers consist of moving keno funds and property tax from the General Fund to the Capital Projects Fund for capital outlay. Other significant transfers are to the Economic Development Operating Fund from the Water and Sewer Funds to enhance economic efforts and from the General Fund to the Norfolk/Madison Dispatch Fund to fund a portion of 911 dispatch services. Transfers

decrease \$164,837 or 4.97%. In the prior year there were one time transfers from the General Fund to the Capital Projects Fund including transfers to fund administration building window replacement and parking lot improvements at various parks. To provide funding for debt service on a \$5 million debt issue for street improvements, a \$200,000 transfer of Council Priority dollars from the General Fund to the City Highway Allocation Fund is added to the budget this year. The existing transfer from the City Highway Allocation Fund to the General Fund to fund a portion of street maintenance was reduced from \$415,000 to \$165,000.

Proceeds of debt is primarily debt issued to finance capital outlay. It also can include proceeds of refunding bonds. Proceeds of debt increases \$15,208,160 going from \$7,035,000 last year to \$22,243,160 this year. The increase is primarily due to \$12 million of combined utilities bonds to fund a west collector well and plant upgrades at the water plant, a sewer interceptor and lift station, and grit removal building and plant upgrades at the water pollution control plant. To further the Mayor and Council goal of street improvements, \$5 million of highway allocation pledge bonds is budgeted to fund community decided street repair projects. Other proceeds of debt includes: \$1,780,000 for public safety tax anticipation bonds, \$1,000,000 for flood control bonds, and \$2,411,000 for bond anticipation notes to fund special assessment projects.

Special assessments levied is revenue collected from assessments for paving, sidewalk, water, or sewer districts. Special assessments levied decreases \$36,813 going from \$340,857 last year to \$304,044 this year. Only one small water district was assessed during the past year and as current assessments are paid, it reduces the amount of future collections.

Non-revenue receipts consist of loan repayments in the Community Development Block Grant Fund. Non-revenue receipts decrease \$750 or 2.41% due to a decrease in loan principal payments on owner rehabilitation loans.

EXPENDITURE HIGHLIGHTS

The following compares by major expenditure object the FY 2022-2023 budget with the FY 2023-2024 proposed budget:

OBJECT	BUDGET 2022-2023	BUDGET 2023-2024	Dollar Increase (Decrease)	Percentage Increase (Decrease)
Personnel	32,854,166	33,704,801	850,635	2.59%
Operations & Maintenance	13,975,657	15,314,138	1,338,481	9.58%
Capital Expenditure	42,565,941	43,363,709	797,768	1.87%
Debt Service	3,387,545	4,445,214	1,057,669	31.22%
Transfers	3,316,809	3,151,972	(164,837)	(4.97%)
Fund Ending Balance	21,961,572	33,035,626	11,074,054	50.42%
TOTAL	118,061,690	133,015,460	14,953,770	12.67%

Personnel cost increases \$850,635 or 2.59%. The budget contains a 3.5% cost of living adjustment along with normal merit pay increases and comparability adjustments. Group health insurance premiums increase 5%. After the Assistant City Administrator/Public Safety Director resigned, the Administration Division was slightly restructured. The Assistant City Administrator/Public Safety Director position and the vacant Management Analyst position were eliminated and a Human Resources Director position was added. A Street Crew Foreman was reclassified to a Street Equipment Operator, and an additional Street Equipment Operator position was added to bring the total number of Equipment Operators to 14. The Parks Facilities Manager was reclassified to Assistant Director-Recreation. With the difficulty of hiring police officers, two police officer positions

were eliminated and replaced with two community service officer positions. The net result of the personnel changes is a decrease of 0.02 full-time equivalent employees, going from 260.18 last year to 260.16 this year.

Operations and maintenance increases \$1,338,481 or 9.58%. Insurance rates have increased, and the budget includes a 14% increase in liability insurance and a 18%-23% increase in property insurance. Maintenance, utilities, professional fees, and other costs have increased to keep up with inflation. Maintenance in the Water and Sewer Funds increases approximately \$270,000 due to additional projects added to the budget including: fiber conversion from radio communications for well controls at the west water plant, WPC pump replacement, and WPC generator control upgrade.

Bond issuance costs increase approximately \$184,000 with the increase in proceeds of debt. Other operating costs in the Community Development Block Grant Fund increases \$232,412 due to expenses related to a state grant awarded to a local business for expansion. Engineering fees of \$150,000 was added to the Stormwater Utility budget for regional stormwater detention and wetland bank design.

The largest expenditure category, capital expenditures, increases \$797,768 or 1.87% going from \$42,565,941 last year to \$43,363,709 this year. The largest project in the current year is the west collector well, water tank, and plant upgrades at the water plant. This project is \$12 million, with \$6,052,160 budgeted in the current year. The grit removal building and plant upgrades at the water pollution control plant is almost \$9 million, with \$4,975,000 budgeted in the current year. A flood wall and pump system at the water pollution control plant that would partially be funded with a federal grant is budgeted at \$2,050,000 in the current year. Construction continues on the project to replace the 1st Street bridge, improve Johnson Park, and rehabilitate the North Fork River, with \$3,310,538 budgeted in the current year. The Benjamin Avenue project, which widens Benjamin Avenue from four lanes to five lanes from 1st Street to 13th Street, is expected to be completed this year with the remaining \$2,650,000 budgeted. Half of the \$5 million highway allocation pledge bonds is budgeted to be spent this year and the other half will be budgeted in fiscal year 2024-2025. Other street

projects total approximately \$4.5 million is budgeted to support the Mayor and Council goals of accelerating street projects. A sewer interceptor and lift station is budgeted at \$3,560,000, which is a portion of the total project of \$9.1 million. The City has partnered with the public school and community college to construct team lockers at Ta-Ha-Zouka Park for \$1,433,000.

Debt service increases \$1,057,669 or 31.22% going from \$3,387,545 last year to \$4,445,214 this year. Approximately half of the increase is debt service on the proposed \$12 million of combined utilities bonds to fund water and sewer system improvements. The other half is debt service on the proposed \$5 million of highway allocation pledge bonds to fund community decided street repair projects.

Transfers decrease \$164,837 or 4.97% as explained in the revenue highlights section of this memo.

Ending fund balance increases going from \$21,961,572 last year to \$33,035,626 this year, an increase of \$11,074,054. Ending balance in the City Highway Allocation Fund increases \$4,932,393 due to \$2.5 million of unspent bond proceeds and accumulating highway allocation receipts to be used on future street projects. Ending balance in the Water and Sewer Funds increases a combined \$2,998,278 due to accumulating use fees for future water and sewer projects. For the second year in a row there is an increase in the Group Insurance Fund ending

balance. The City has been raising health insurance premiums the last few years following years of high health claims and a continually decreasing fund balance. This increases ending balance \$1,308,684 this year.

BUDGET SUMMARIES

The following is a fund comparison of the FY 2022-2023 budget with the FY 2023-2024 budget. The City’s total budget increases 12.67% primarily due to proceeds of debt to fund community decided street repair projects and improvements to the water and sewer system.

FUND	Budgeted 2022-2023	Budgeted 2023-2024	Dollar Increase (Decrease)	Percentage Increase (Decrease)
General Fund	35,261,112	36,852,233	1,591,121	4.51%
CHAF	16,014,782	16,686,010	671,228	4.19%
Community Dev. Block Grant	1,575,365	1,802,777	227,412	14.44%
Vehicle Parking Fund	284,102	319,330	35,228	12.40%
SNARE	268,807	266,778	(2,029)	(0.75%)
Region 11 Emergency Mgmt. Fund	374,135	391,339	17,204	4.60%
LB 840 Economic Development Fund	300,091	-	(300,091)	(100.00%)
Wireless 911 Fund	526,452	485,406	(41,046)	(7.80%)
Economic Development Operating Fund	648,814	639,846	(8,968)	(1.38%)
Norfolk/Madison Dispatch	1,614,707	1,903,424	288,717	17.88%
ARP Fund	3,644,739	2,418,495	(1,226,244)	(33.64%)
Debt Service Fund	4,895,692	5,540,277	644,585	13.17%
Capital Construction Fund	10,103,555	11,419,809	1,316,254	13.03%
Special Assessments	4,983,761	4,706,560	(277,201)	(5.56%)
Water Fund	7,701,785	13,293,227	5,591,442	72.60%
Sewer Fund	14,799,448	21,100,227	6,300,779	42.57%
Solid Waste Management	5,562,809	4,356,538	(1,206,271)	(21.68%)
Storm Water Utility	473,714	570,721	97,007	20.48%
Group Insurance Fund	9,027,820	10,262,463	1,234,643	13.68%
TOTAL	118,061,690	133,015,460	14,953,770	12.67%

GENERAL FUND

General Fund beginning balance increases \$632,318 or 8.46% going from \$7,470,672 last year to \$8,102,990 this year. The increase is primarily due to fiscal year 2023 estimated sales tax receipts being more than budgeted. The City normally budgets sales tax conservatively at the last 12 months of actuals with no projected increase. Sales tax has been increasing the last number of years as the area's economy continues to perform well. Fiscal year 2023 estimated sales tax receipts are \$502,759 more than budgeted.

The largest change in General Fund revenue is a \$825,178 or 4.60% increase in taxes. Sales tax is budgeted to increase \$514,258 or 4.64% as described earlier. Property tax increases \$285,920 or 5.12% as explained in the property tax section of this memo. Charges for services increase \$351,479 or 13.38% partially due to an increase in administration fees of approximately \$124,000 paid by the Enterprise Funds to the General Fund. Also increasing charges for services is a \$50,000 increase in ambulance charges due to an increase in calls for service, and a \$109,000 increase in park facility rental due to a new agreement with the public school and college to pay for use of ball fields. Other interest income increases \$91,500 due to an increase in interest rate and fund balance. Non-revenue receipts decrease \$250,000 due to decreasing the transfer from the City Highway Allocation Fund to the General Fund to provide

funds for debt service in the City Highway Allocation Fund.

Total General Fund expenditures are budgeted to increase \$906,486 or 2.90% this year. The budget contains a 3.5% cost of living adjustment, a 5% increase in group health insurance premiums, and an increase in property and liability insurance. The Assistant City Administrator/Public Safety Director position and the vacant Management Analyst position were eliminated and a Human Resources Director position was added. An additional Street Equipment Operator position was also added. Capital outlay was kept to a minimum to limit total General Fund expenditures, resulting in a \$250,171 decrease in capital outlay. Transfers out remain essentially the same as the prior year, increasing \$2,237 or 0.09%.

The City is able to increase budgeted ending General Fund balance from \$4,042,725 last year to \$4,727,360 this year, an increase of \$684,635. Of the \$4.7 million ending balance, \$719,826 is either restricted or held by the County Treasurer resulting in unrestricted General Fund balance of \$4.0 million or 13.9% of operating expenditures. The Government Finance Officers Association recommends minimum General Fund unrestricted cash reserves of two months, or about 16% of operating expenditures, and the City is working to increase ending balance after using cash reserves to pay off the Series 2017 Refunding Building Bonds in 2022.

SPECIAL REVENUE FUNDS

Beginning fund balance for all special revenue funds decreases \$6,061,797 going from \$17,692,392 last year to \$11,630,595 this year. In fiscal year 2021-2022 the City issued \$20,285,000 of Highway Allocation Pledge Bonds to fund street reconstruction projects. A number of large street projects, including Benjamin Avenue reconstruction and 1st Street bridge replacement, are in progress which decreases beginning balance \$4,868,072 in the City Highway Allocation Fund. Beginning balance in the ARP Fund decreases \$1,226,244 due to using funds on the North Fork River rehabilitation project and citywide technology upgrades.

Intergovernmental funding increases \$344,892 or 5.78%. The City applied for a \$209,300 Safe Streets for All grant, and a state grant was awarded to a local business for expansion. No proceeds of debt were budgeted last year compared to \$5 million budgeted this year to fund community decided street repair projects. Transfers increase \$207,302 primarily due to a \$200,000 transfer of Council Priority dollars from the General Fund to the City Highway Allocation Fund to fund a portion of the proposed \$5 million debt issue. Interest income increases \$158,100 going from \$79,300 last year to \$237,400 this year due to the increase in interest rate.

Total expenditures are \$18,266,911, a decrease of \$5,092,187 or 21.80% from the prior year.

Personnel costs increase \$115,276 or 6.06% due to a 3.5% cost of living adjustment, normal merit pay increases, comparability adjustments, and a 5% increase in group health insurance premiums. Capital outlay decreases \$5,493,295 going from \$17,795,050 last year to \$12,301,755 this year. The decrease is primarily due to progress on Benjamin Avenue reconstruction and 1st Street bridge replacement. Large capital outlay items include: \$2,650,000 to widen Benjamin Avenue from 4 lanes to 5 lanes from 1st Street to 13th Street, \$1,154,000 for Michigan Avenue improvements, \$2,500,000 for community decided street repair projects, \$1,200,000 for street maintenance projects, and \$2,227,943 for improvements allowed in the American Rescue Plan. Debt service increases \$456,041 primarily due to debt service on the proposed \$5 million of highway allocation pledge bonds. To fund a portion of this increase in debt service the transfer from the City Highway Allocation Fund to the General Fund decreases \$250,000. The transfer from the Wireless 911 Fund to the Capital Projects Fund increases \$93,837 to fund public safety capital outlay, which resulted in a \$156,163 or 37.63% decrease in transfers out of the Special Revenue Funds.

Ending fund balance for all special revenue funds increases \$4,753,598 going from \$1,892,896 last year to \$6,646,494 this year. Ending fund balance in the City Highway Allocation Fund increases \$4,932,393 due \$2.5 million of unspent bond proceeds and accumulating highway allocation receipts to be used on future street projects.

DEBT SERVICE FUND

Beginning fund balance is budgeted to increase \$547,785 or 14.60%, which is property tax for debt service on the future flood control bond issue. Property tax remains the same as the prior year at \$1,011,062. Interest income increases \$96,800 due to an increase in interest rate and fund balance. Transfers out increase \$24,385 due to a transfer to the Special Assessment Fund for the general obligation portion of special assessments in the \$1,965,000 bond issue for assessment districts completed in the last few years. Debt service remains relatively unchanged from the prior year at \$543,634 since no new debt was issued during the year and the same bonds as last year remain outstanding. Ending fund balance increases \$620,312 or 14.83%, primarily due to the increase in beginning fund balance.

CAPITAL PROJECTS FUND

This fund accounts for large capital outlays funded by transfers from other funds, grants, and proceeds of debt. Beginning fund balance decreases \$399,891 or 10.93% primarily due to spending proceeds of the CCCFF grant on the Johnson Park project. Intergovernmental revenues of \$2,318,299 consist of state and local grants for Johnson Park improvements and North Fork River rehabilitation, an energy grant for Administration building windows, and funds from the public school and community college to construct team lockers at Ta-Ha-Zouka Park. Contributions for Johnson Park

improvements and North Fork River rehabilitation are over \$1.4 million. Non-revenue receipts increase \$1.3 million due to an increase in proposed flood control bonds and public safety bonds. Other administration and overhead increases \$108,500 partially for bond issuance costs, which is consistent with the increase in proposed bonds, and to bury power lines operated by NPPD along Northwestern Avenue. Capital outlay of \$9,854,781 includes: \$234,176 for park expansion land, \$400,000 for land acquisition, \$413,398 for North Fork River rehabilitation, \$601,482 for unspecified council priority projects, \$2,491,140 for Johnson Park improvements, \$1,433,000 for TaHaZouka Park team lockers, \$200,000 for Liberty Bell Park improvements, \$81,500 for Central Park improvements, \$60,000 to paint slides at AquaVenture, \$210,000 for Administration building window replacement, \$425,000 for fire stations roof replacement, \$215,000 for police station roof, \$350,000 for animal pound, \$275,000 for a sweeper, \$100,000 for a form truck, \$170,000 for a snow plow, \$70,000 for a skidloader, \$60,000 for a mower, \$247,837 for CAD/RMS upgrade, \$200,000 for police in-car video replacement and body cameras, \$120,000 for warning sirens, \$438,323 for flood control recertification, \$26,000 to complete Warren Cook Park playground, \$250,000 for East Norfolk Avenue trail, and \$782,925 for landscaping along major street corridors. Ending fund balance decreases \$63,739 going from \$1,505,267 last year to \$1,441,528 this year primarily due to spending keno funds on parks projects, which is partially offset by unspent flood control bond proceeds.

SPECIAL ASSESSMENTS FUND

Beginning fund balance increases \$478,195 going from \$1,160,689 last year to \$1,638,884 this year. The increase is primarily due to special assessment collections received in the prior year to be spent on debt service. Special assessments levied decreases \$36,813 or 10.80%. Only one small water district was assessed during the past year and as current assessments are paid, it reduces the amount of future collections. Similarly, interest on special assessments decreases \$30,618, but this is offset by a \$36,650 increase in other interest income. Non-revenue receipts of \$2,602,318 consists of \$2,411,000 of proceeds of debt to fund future assessment districts and \$191,318 for a transfer from the Debt Service Fund for the general obligation of portion of special assessments. Capital outlay projects include: \$1,057,000 for Norfolk 140 paving, \$400,000 for miscellaneous street paving, \$620,000 for Norfolk 140 water and sewer, and \$400,000 for miscellaneous water and/or sewer extensions. Other administration and overhead decreases \$30,500 due to bond issuance costs in the prior year to replace bond anticipation notes with permanent financing. Debt service decreases \$161,382 due to paying off a portion of bond anticipation notes with special assessment collections in the prior year. Ending fund balance increases \$551,681 going from \$979,310 last year to \$1,530,991 this year due to accumulating special assessment receipts for future debt service.

ENTERPRISE FUNDS

Beginning fund balance of the Enterprise Funds decreases \$1,310,529 going from \$12,817,249 last year to \$11,506,720 this year. In fiscal year 2021-2022 the City issued \$5,050,000 of debt to fund implementation of the transfer station site master plan. The decrease in beginning balance is primarily spending a portion of the debt proceeds in the prior year. Charges for service increase \$769,726 or 6.76%. Sewer industrial rates increase 6% and sewer residential and commercial rates increase 8%, which increases sewer use fees \$573,809. Water rates increase 6% increasing water use fees \$453,477. This is partially offset by a \$257,560 decrease in solid waste use fees due to a decrease in tonnage. Rent and other revenue decreases \$966,000 due to a contribution from a company in the prior year to extend water and sewer lines to their new location. Intergovernmental revenue of \$2.8 million consists of a \$1.5 million federal grant for grit removal building and plant upgrades at the water pollution control plant and a \$1.3 million dollar grant for a flood wall and pump system also at the water pollution control plant. Proceeds of debt is \$12,052,160 this year compared to \$2,780,000 last year, which will fund a west collector well, water tank, and plant upgrades at the water plant, a sewer interceptor and lift station, and grit removal building and plant upgrades at the water pollution control plant.

Expenditures increase \$7,564,074 or 33.70% going from \$22,446,893 last year to \$30,010,967 this year. Personnel costs increase \$96,590 or 2.73%. Operations and maintenance increases \$832,917 or 15.74% primarily due to an increase in insurance rates, bond issuance costs, and adding additional projects to the budget including: fiber conversion at the west water plant, WPC pump replacement, and WPC generator control upgrade. Capital outlay increases \$5,906,741 going from \$12,270,944 last year to \$18,177,685 this year. Large capital outlay projects include: \$6,052,160 for west collector well, water tank, and plant upgrades at the water plant, \$3,560,000 for a sewer interceptor and lift station, \$4,975,000 for grit removal building and plant upgrades at the water pollution control plant, and \$2,050,000 for flood wall and pump system at the water pollution control plant. Debt service increases \$763,122 or 65.48% due to debt service on the proposed \$12 million of combined utilities bonds to fund a portion of the above improvements. Transfers decrease \$35,296 or 19.05% due to reducing the transfer to the Economic Development Operating Fund after the City and Madison County revised their interlocal agreement. Ending fund balance increases \$3,218,883 going from \$6,090,863 last year to \$9,309,746 this year primarily due to accumulating use fees for future water and sewer projects.

GROUP INSURANCE FUND

Beginning fund balance increases \$1,086,069 going from \$3,346,102 last year to \$4,432,171 this year.

It is preferred to maintain a high enough balance in this fund so that if in a given year claims reach the aggregate retention this fund would remain solvent. Internal service fund billing increases \$121,735 due to a 5% increase in both the City's share and employee's share of health insurance. Interest income increases \$26,839 due to an increase in interest rate and fund balance. Personnel costs decrease \$69,600 or 1.26% due to a decrease in estimated claims. Other administration and overhead decreases \$4,441 due to a decrease in internal administration fees. The net result of the changes is a \$1,308,684 or 40.04% increase in ending fund balance going from \$3,268,498 last year to \$4,577,182 this year.

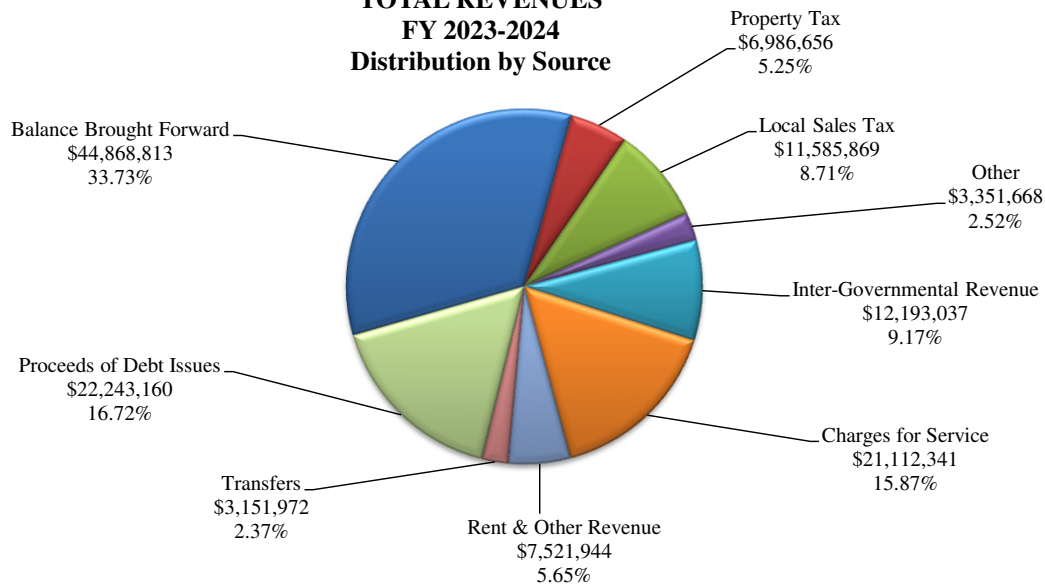
GFOA SUBMITTAL AND ACKNOWLEDGMENTS

The City received the Government Finance Officers Association's Award for Distinguished Budget Presentation for the last thirty years. The City also will submit the FY 2023-2024 budget to the awards program. Administrative and Engineering Division staffs compile a budget document worthy of the high standards of the awards program. The elected officials and staff thank Senior Accountant Sheila Rios and Engineering Administrative Assistant/Budget Coordinator Kelli Svitak who compiled much of the information contained in the budget document.

CITY OF NORFOLK, NE
REVENUE/EXPENDITURE SUMMARY
 Fiscal Year 2023-2024

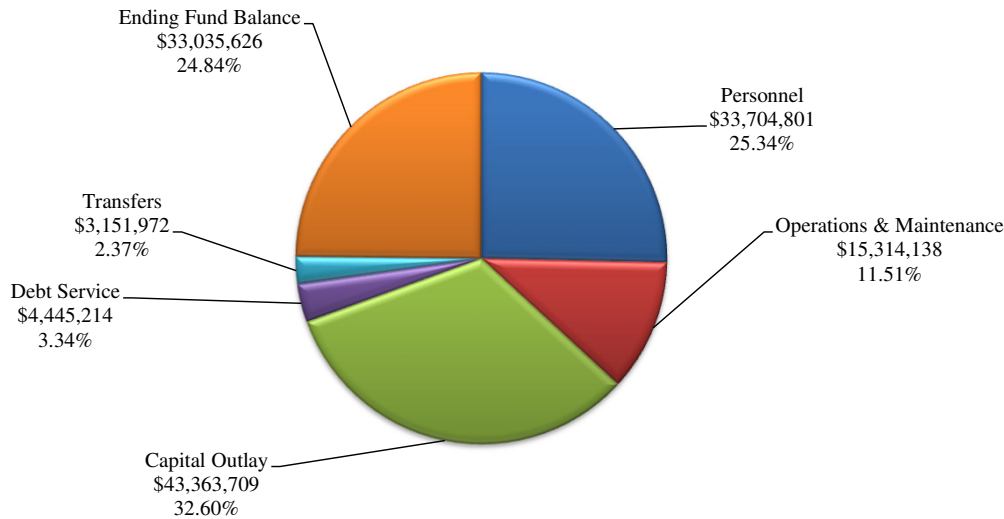
	Special Revenue Funds												Enterprise Funds						Total
	General Fund	CHAF	Veh. Pking.	CDBG	SNARE	Region 11	Wireless 911	Econ. Dev. Oper.	ARP	Nor/Mad Disp.	Debt Service	Capital Project Fund	Special Assess. Fund	Water	Sewer	Solid Waste	Stormwater Utility	Internal Service Fund	
Beginning Fund Balance	8,102,990	7,381,710	210,480	137,299	230,178	214,209	411,674	333,046	2,418,495	293,504	4,298,715	3,258,738	1,638,884	3,494,767	6,033,130	1,728,238	250,585	4,432,171	44,868,813
Revenues:																			
Property Tax	5,871,514	-	104,080	-	-	-	-	-	-	-	1,011,062	-	-	-	-	-	-	-	6,986,656
Local Sales Tax	11,585,869	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	11,585,869
Other Taxes	1,291,000	-	270	-	-	-	-	-	-	159,000	57,000	-	-	-	-	-	-	-	1,507,270
Licenses and Permits	404,050	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	404,050
Intergovern. Revenue	721,628	3,909,300	-	1,633,000	26,400	123,278	64,132	150,000	-	410,000	37,000	2,318,299	-	-	2,800,000	-	-	-	12,193,037
Charges for Service	2,978,408	-	-	-	-	-	-	-	-	212,720	-	-	-	3,558,500	5,682,597	2,595,000	314,736	5,770,380	21,112,341
Rent & Other Revenue	5,587,974	-	-	-	4,000	-	-	-	-	-	-	1,415,470	-	90,000	424,500	-	-	-	7,521,944
Interest Income	143,800	195,000	4,500	2,100	6,200	5,000	9,600	6,800	-	8,200	136,500	70,500	161,314	97,800	160,000	33,300	5,400	59,912	1,105,926
Transfers	165,000	200,000	-	-	-	48,852	-	150,000	-	820,000	-	1,576,802	191,318	-	-	-	-	-	3,151,972
Proceeds of Debt Issues	-	5,000,000	-	-	-	-	-	-	-	-	-	2,780,000	2,411,000	6,052,160	6,000,000	-	-	-	22,243,160
Special Assess. Levied	-	-	-	-	-	-	-	-	-	-	-	-	304,044	-	-	-	-	-	304,044
Non-Revenue Receipts	-	-	-	30,378	-	-	-	-	-	-	-	-	-	-	-	-	-	-	30,378
Total Revenue	28,749,243	9,304,300	108,850	1,665,478	36,600	177,130	73,732	306,800	-	1,609,920	1,241,562	8,161,071	3,067,676	9,798,460	15,067,097	2,628,300	320,136	5,830,292	88,146,647
Total Funds Available	36,852,233	16,686,010	319,330	1,802,777	266,778	391,339	485,406	639,846	2,418,495	1,903,424	5,540,277	11,419,809	4,706,560	13,293,227	21,100,227	4,356,538	570,721	10,262,463	133,015,460
Expenditures:																			
Personnel	22,598,867	-	-	-	7,306	136,892	-	323,130	-	1,551,250	-	-	-	1,198,707	1,511,741	826,030	94,682	5,456,196	33,704,801
Operations & Maint.	6,311,701	50,000	111,598	1,502,777	73,589	133,702	117,517	198,733	190,552	100,867	3,000	123,500	44,000	1,614,370	2,698,035	1,531,327	279,785	229,085	15,314,138
Capital Outlay	662,488	9,643,000	85,000	300,000	-	-	45,812	-	2,227,943	-	-	9,854,781	2,367,000	6,871,160	11,095,525	125,500	85,500	-	43,363,709
Debt Service	-	1,187,581	20,825	-	-	-	-	-	-	-	543,634	-	764,569	506,441	1,087,558	334,606	-	-	4,445,214
Transfers	2,551,817	165,000	-	-	-	-	93,837	-	-	-	191,318	-	-	75,000	75,000	-	-	-	3,151,972
Total Expenditures	32,124,873	11,045,581	217,423	1,802,777	80,895	270,594	257,166	521,863	2,418,495	1,652,117	737,952	9,978,281	3,175,569	10,265,678	16,467,859	2,817,463	459,967	5,685,281	99,979,834
Ending Balance	4,727,360	5,640,429	101,907	-	185,883	120,745	228,240	117,983	-	251,307	4,802,325	1,441,528	1,530,991	3,027,549	4,632,368	1,539,075	110,754	4,577,182	33,035,626

**TOTAL REVENUES
FY 2023-2024
Distribution by Source**



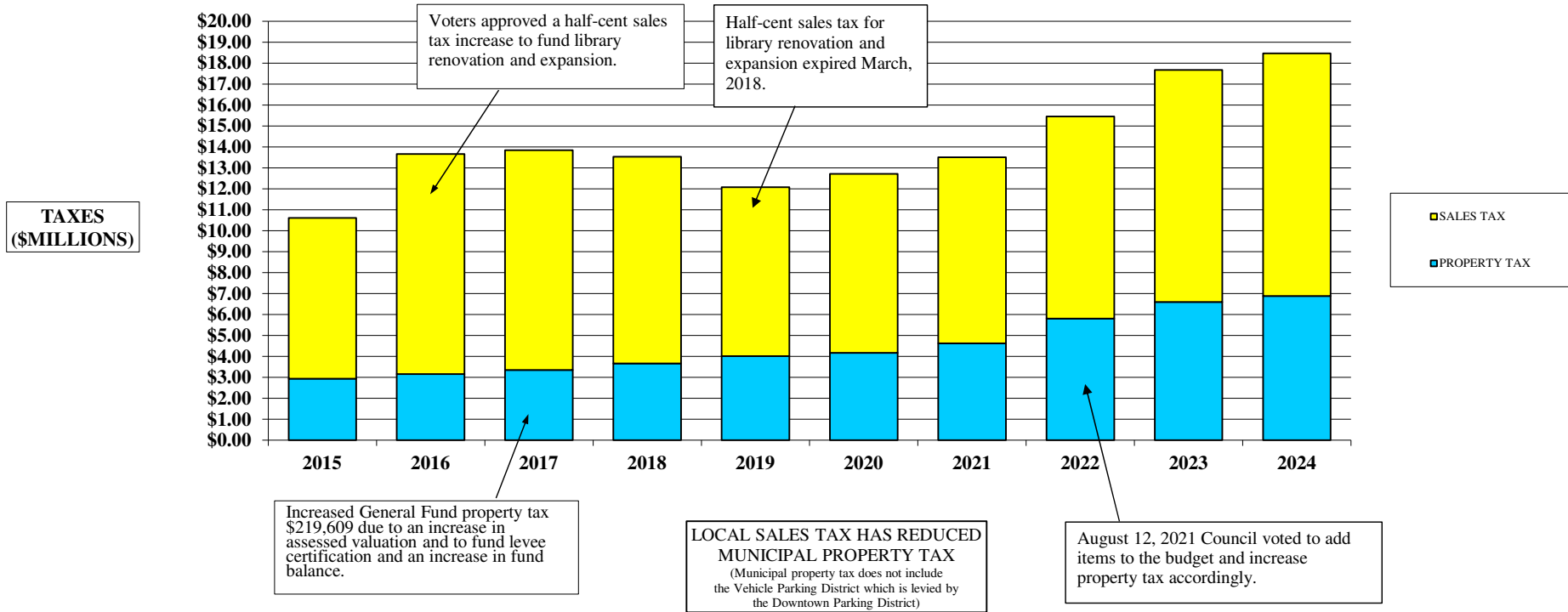
Property Tax increases \$289,312 or 4.32% due to an increase in valuations, which is partially offset by a decrease in the property tax levy rate. Local sales tax budgeted increases \$514,258 or 4.65% primarily due to an increase in purchases in the community. Intergovernmental Revenue increases \$4,053,097 or 49.79% primarily due to budgeting \$209,300 Safe Streets for All Grant, \$300,000 SBDF Grant for Milk Specialties, \$997,409 Grant for Johnson Park and River Rehabilitation, \$1,300,000 HMGP Grant for WPC flood wall, and \$1,500,000 QCT Recovery Grant for WPC Grit Facility. Charges for Service increase \$1,253,212 or 6.31% primarily due to increases in water and sewer rates, park facility rental, and group health insurance premiums. Rent and Other Revenue decrease \$1,784,300 or 19.17% primarily due to the Crush contribution for the North Victory water and sewer extensions budgeted the previous year. Transfers decrease \$164,837 or 4.97% primarily due to decreases in transfers to fund capital items and the amount transferred from CHAF for street maintenance repairs, which is partially offset by adding a transfer to CHAF from council priority dollars. Proceeds of Debt increase \$15,208,160 or 216.18% primarily due to budgeting bond proceeds to fund public safety capital items, flood control recertification, streets, water, sewer, and wastewater capital projects.

**TOTAL EXPENDITURES
FY 2023-2024
Distribution by Major Object**

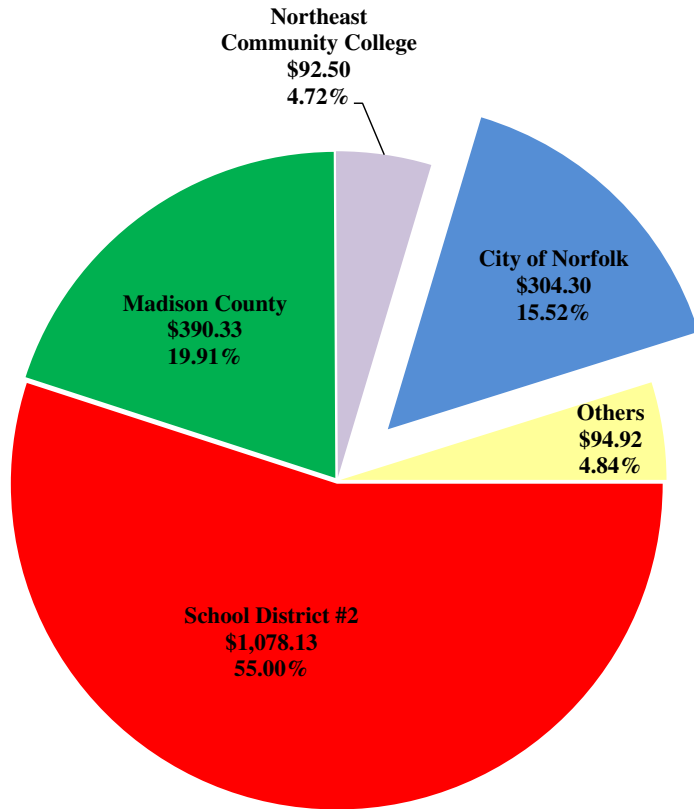


Personnel increases \$850,635 or 2.59% primarily due to the addition of a Human Resources Director, Street Equipment Operator, incorporating lead pay for the Street Division, a 3.5% cost of living adjustment, and a 5% increase in health insurance premiums, which is partially offset by eliminating the Asst. City Administrator/ Public Safety Director and Management Analyst positions. Operations and Maintenance increase \$1,338,481 or 9.58% due primarily to budgeting park master plan, Region 11 mini grant expenses, Wireless 911 communication equipment maintenance costs, bond issuance fees for water and sewer proceeds of debt, wetland bank and regional stormwater detention projects. Capital Outlay increases \$797,768 or 1.87% primarily due to budgeting capital projects for street and park improvements, downtown parking lot improvements, and water, sewer, and wastewater capital projects. Debt Service increases \$1,057,669 or 31.22% primarily due to issuing additional proceeds of debt for public safety, flood control, and water and sewer projects. Transfers decrease \$164,837 or 4.97% primarily due to a decrease in the amount of property tax and council priority dollars transferred for capital projects and a decrease in the amount transferred from CHAF for General Fund street maintenance.

MUNICIPAL PROPERTY TAX LEVIED AND SALES TAX BUDGETED BY FISCAL YEARS



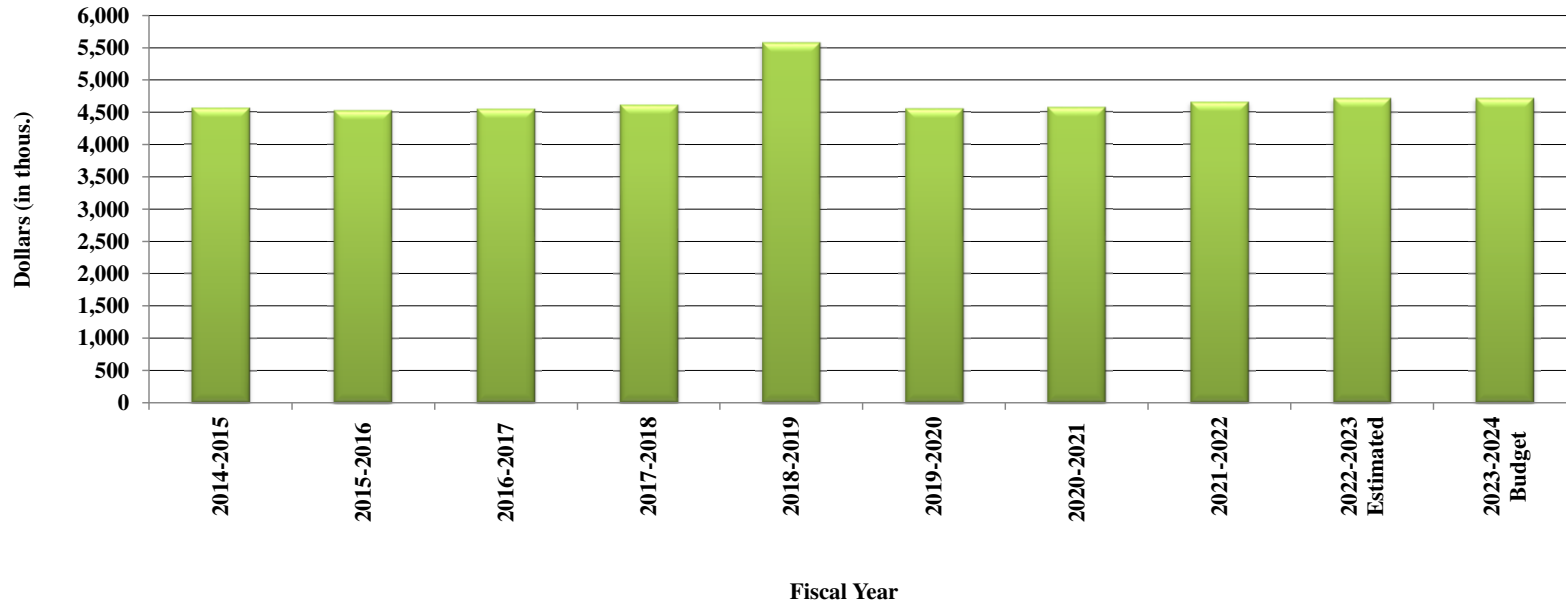
**Property Taxes on
\$100,000 Home
Based on 2022 Levy Rates**



Property Tax Dollars
On a \$100,000 home, your property taxes
for 2022 are \$1,960.18

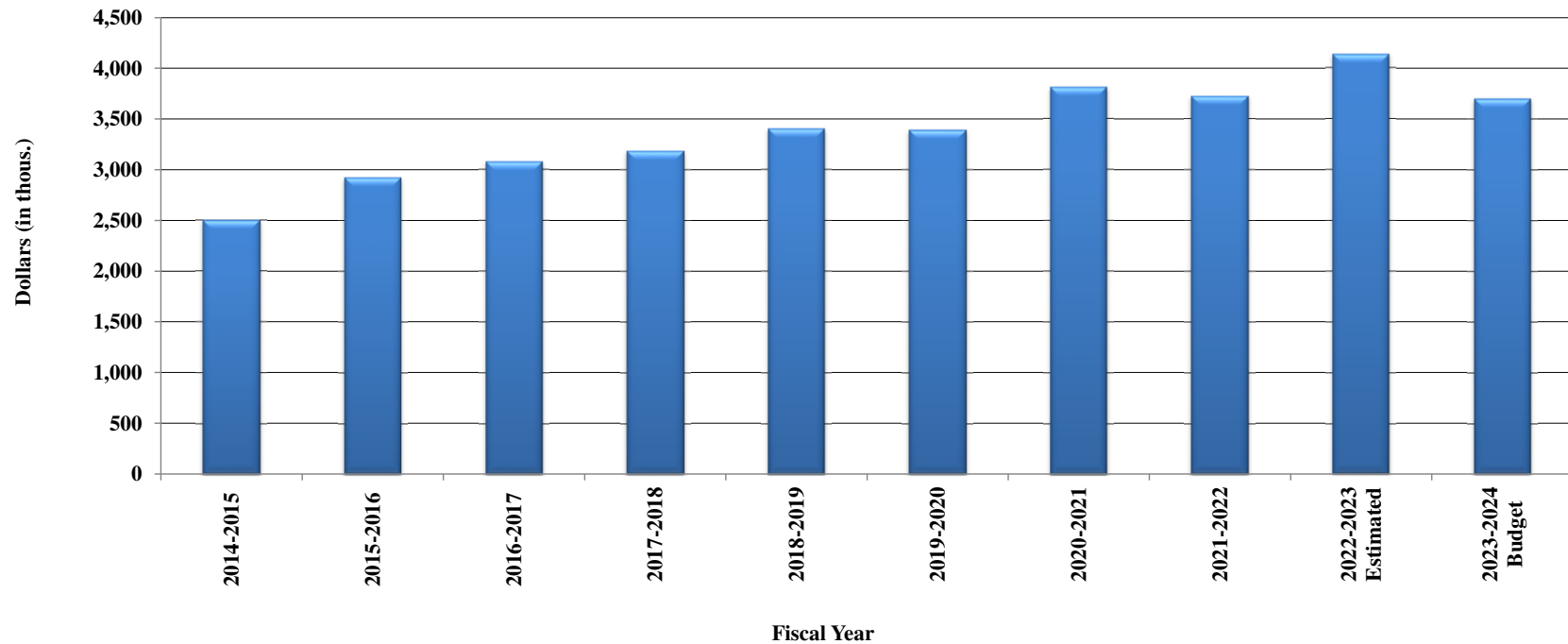
■ School District #2	\$1,078.13	55.00%
■ Madison County	\$390.33	19.91%
■ Northeast Community College	\$92.50	4.72%
■ City of Norfolk	\$304.30	15.52%
■ Others	<u>\$94.92</u>	<u>4.84%</u>
	\$1,960.18	100%

CITY OF NORFOLK, NE
Major Revenue Trends
Nebraska Public Power District (NPPD) Lease



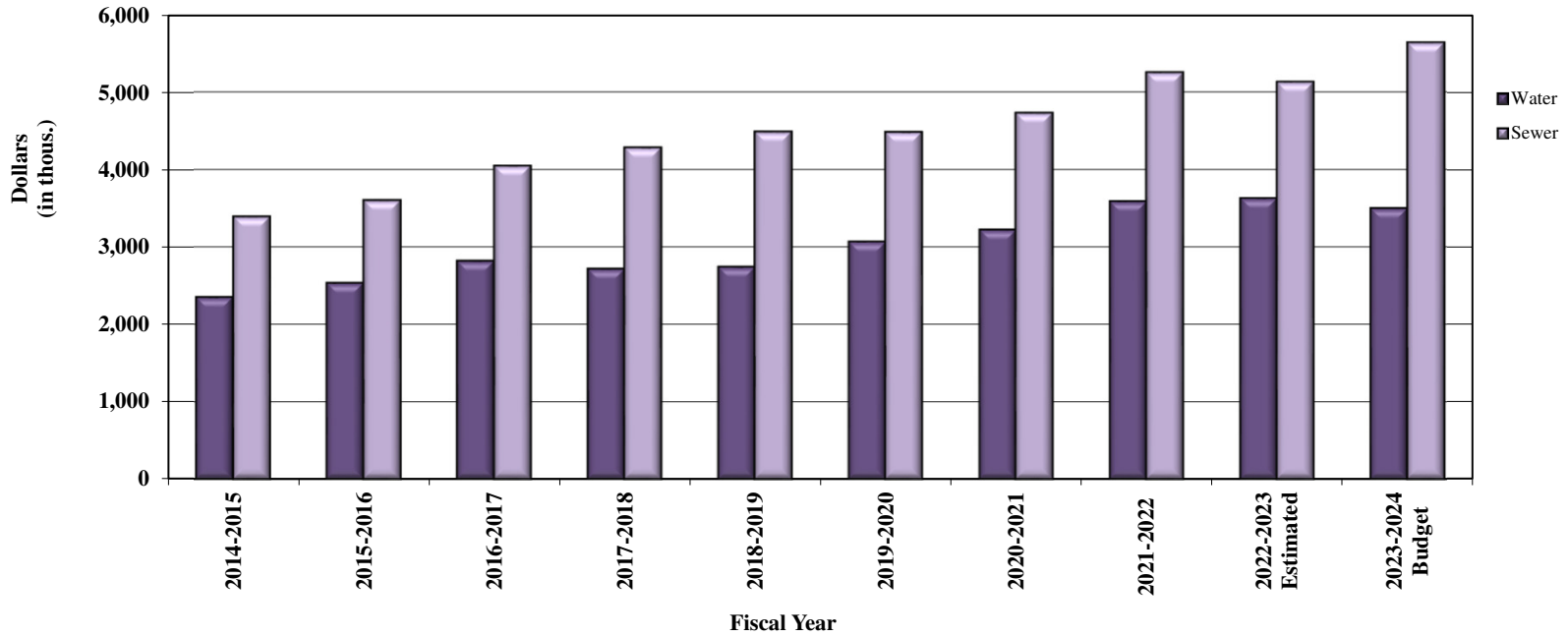
NPPD leases the city-owned electrical distribution system for 12% of the systems revenues. The increase in fiscal year 2018-2019 is due to NPPD lease revenue payments going from quarterly to monthly beginning January 2019.

**CITY OF NORFOLK, NE
Major Revenue Trends
City Highway Allocation Fund (CHAF)**



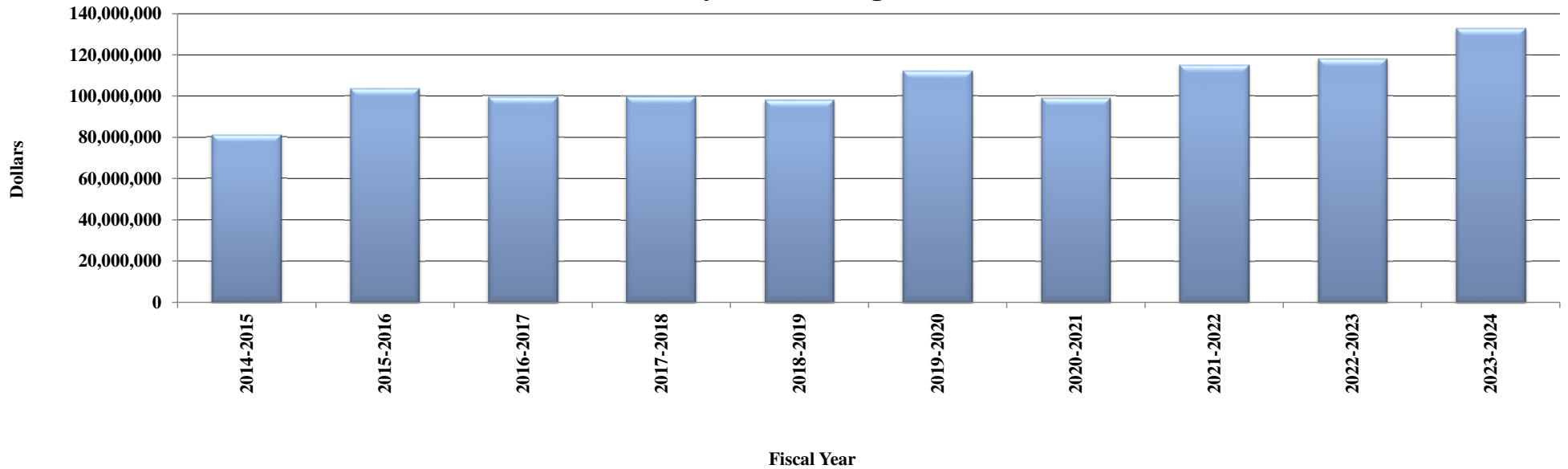
This revenue is received from proceeds of the State gasoline tax and is to be used for street expenditures. This allocation is based on population, motor vehicle registration and lane miles of streets. Legislative bill 610 approved May 2015, increased the fixed fuel tax distributed to cities and counties by one cent per year starting January 1, 2016 until a tax increase of four cents per gallon was reached on January 1, 2019.

**CITY OF NORFOLK, NE
Major Revenue Trends
Water and Sewer Use Fees**



Sewer rates increased 6% on September 1, 2015, 8% on October 1, 2016, 6% on September 1, 2017, 6% on October 1, 2018, 2% on October 1, 2019, 5% on October 1, 2020, 5% on October 1, 2021, 3.5% on November 1, 2022, and 6% for industrial and 8% for residential and commercial on October 1, 2023. Water rates increased 9% on October 1, 2016, 2% on October 1, 2018, 2% on October 1, 2019, 2% on October 1, 2020, 5% on October 1, 2021, 3.5% on November 1, 2022, and 6% on October 1, 2023.

CITY OF NORFOLK, NE History of Total Budget



The increase in FY 2015-2016 is primarily due to the 1/2 cent sales tax for the library renovation and expansion and \$11.22 million of refunding bonds to refund the Recreation Facilities Bonds. The sales tax for the library renovation and expansion is budgeted first in the General Fund and then again when it is transferred to the Capital Projects Fund. FY 2016-2017 budget decreased slightly due to the elimination of some CDBG grant funds, natural gas payment being made the previous year, and refunding recreation facility bonds the previous year, which was partially offset by budgeting bond issues to fund capital expenditures in the water and sewer funds. FY 2018-2019 budget decreased slightly primarily due to a decrease in sales tax and transfers because of the half cent sales tax terminating on March 31, 2018. The FY 2019-2020 budget increased due to budgeting additional proceeds of debt to fund Benjamin Avenue reconstruction and a booster pump building and piping to serve grey water to industrial businesses. The FY 2020-2021 budget decreased primarily due to a decrease in proceeds of debt corresponding with fewer capital projects budgeted. The increase in FY 2021-2022 is primarily due to federal funds received from the American Rescue Plan, 1st Street bridge replacement and Benjamin Avenue projects, and the related proceeds of debt. The increase in FY 2022-2023 is primarily due to inflation, the recent annexation, and proceeds of debt to fund sewer projects and assessment districts. The increase in FY 2023-2024 is primarily due to budgeting grants and proceeds of debt to fund street, water and sewer projects.

STRATEGIC PLAN

The City of Norfolk’s Strategic Plan is designed to be a 5-year “living” document that defines the mission and vision for the community. It is adjusted and updated as the action plan is worked, existing goals are refined and completed, and new goals are established. The Mayor and City Council, along with senior staff members, meet at least annually in a strategic planning session to review the status of the goals set at previous sessions and to look toward the future to establish new goals and initiatives. These sessions are the beginning of the annual budget process and incorporate the capital improvement program and the refinement of the impact analysis completed by each city division lead and reviewed by the city administrator and the city council. The strategic plan provides information on how the city is organized, along with a short history of the community and how it is supported by the employers and taxpayers. Incorporated in the strategic plan is the 2017 comprehensive plan. This plan speaks to the future growth and goals of the community and its extraterritorial jurisdiction over the next ten to twenty years. Much community input was received at key points during the approximately year long process to adopt the comprehensive plan. Norfolk city government is designed to serve the community with a high level of quality public services with confidence, expertise, and honesty.

Mission Statement

The mission of the City of Norfolk is to provide quality public services.

Vision Statement

O
Norfolk Moving Forward
E

Working together as one community Norfolk moves forward with intentional and strategic purpose. Norfolk is a place people want to visit, experience and stay. Norfolk is a place where you can own a home, walk to school, retain a quality job, be within a short drive of work and enjoy an evening with your friends at the park, a local restaurant or community event.

As residents of Norfolk we care about each other and our community. We are connected to one another, feel safe, and cherish living in a friendly neighborhood. We enjoy a high quality of life defined by exceptional livability, a strong identity, and civic pride. Community life includes quality educational, cultural and outdoor opportunities that are valued locally, known regionally and recognized nationally.

Our vision is straightforward: one community moving forward. Through the creation of vibrant places, meaningful community activities and abundant economic opportunities Norfolk will leverage established assets so that future residents can discover and enjoy Norfolk living.

As one community moving forward...

- Norfolk is a community of strength that takes pride in being a clean, safe, friendly, prosperous, united city with modern municipal facilities.
- Norfolk is a healthy community with state of the art medical facilities, abundant water resources and environmentally friendly practices.
- Norfolk is a vibrant growing community offering shovel ready industrial sites, a network of transportation corridors, abundant low cost utilities, diverse education opportunities and quality workforce.
- Norfolk is an active community known as a place with abundant recreational, entertainment and cultural opportunities.

Goals and Objectives from 2017 City of Norfolk Comprehensive Plan

- **Abundant Economic Opportunity: focused upon the creation/retention of jobs and businesses, as well as workforce development and support**
 - **Seek to diversify economic opportunities through strategic employment creation and retention efforts focusing on the following core sectors:**
 - Agriculture, Commercial Trades and Services, Education, Manufacturing, Medical, Outdoor Recreation/Tourism.
 - **Be known as entrepreneurial community that encourages small business development through programs targeting:**
 - Youth, Ownership Skills, Idea/Concept mentoring, Local venture capital.
 - **Purposefully address continuing workforce education and the provision of services to develop and support the Norfolk workforce in the following area:**
 - Basics (GED, English), Trade skills, Management Preparation, Career Specific, Day Care, Medical Advancement/Training
 - **Create a Community Continuing Education Forum made up of local employers and education providers to do the following:**
 - Identify workforce needs and develop educational partnerships with local businesses for additional vocational development and technical training.
 - Work with area community colleges and universities to establish enhanced online and in town extension and expanded educational services.
 - Develop local library programs and services to enhance this facility as a community education center working jointly with other libraries in the area.
- **Strategic Physical Growth and Development: focused upon creating vibrant and sustainable places**
 - **Create a vibrant riverfront that serves as a spine for new residential, commercial, and recreational activities while providing opportunities to enjoy the river daily.**
 - Create a “riverfront development district” and develop a master plan for redevelopment and reinvestment along the river as well as immediately adjacent neighborhoods.
 - Promote high quality residential and commercial development along the riverfront that leverages the presence of the river and complements the desired scale and intensity of downtown Norfolk.
 - Continue efforts to develop a community trail along the riverfront that connects with other community facilities and destinations.
 - Create a Riverfront Zoning District to establish and guide the implementation of desired design and development qualities.
 - **Continue to develop downtown as a regional destination with unique experiences and qualities.**
 - Continue to nurture the development of a vibrant and visually appealing downtown / "main street" that serves as a hub for commerce and community activity.
 - Support the activities of Downtown Business and Property Owners Association as an effective peer group for addressing organization, economic structure, physical design / conditions, and promotion of Downtown Norfolk.
 - Encourage and support “downtown / main street” scaled commercial development (e.g. 1 to 3 stories; zero setback; on-street parking; etc.) that serves the daily needs of adjacent neighborhoods, provides community retail and entertainment venues, and draws people from around the area to unique shops and experiences.
 - Continue to expand the attractive qualities of “downtown / main street” with programed aesthetic and functional improvements (e.g. signage, lighting, pedestrian enhancements, multi-functional streetscape, roadway, etc.) beyond Main Street into the Downtown District.
 - Develop a downtown master plan for long-term design and development guidance, and establish a Downtown Zoning District to guide the implementation of desired design and development qualities.

- **Maintain a proactive, strategic, and problem solving development policy framework.**
 - Revisit the comprehensive plan annually to assess potential changes to the goals and objectives based on planning and development decisions and various changes in community dynamics.
 - Update the comprehensive plan every five to ten years to incorporate changes in demographic and market conditions.
 - Conduct a comprehensive assessment and update of zoning and other design / development oriented regulations to align with the vision and goals of the comprehensive plan.
 - Pursue voluntary and involuntary annexation of land located outside of the current city limits in a strategic fashion.
 - Coordinate annexation activities and growth opportunities into areas of logical infrastructure expansion.
 - Ensure that appropriate policies are in place to tie extension of utility services with agreements to annexation and payment of additional system fees when not in the city or an immediate growth area.
 - Develop infrastructure policies that match required improvement levels and provision policies with the density / intensity of development.
 - Work with the County to minimize the creation of land into lots / properties smaller than 40 acres without requiring urban level infrastructure improvements and annexation agreements within ½ mile of the city limits of Norfolk thus preserving future municipal level growth potential.
 - Minimize the development of residential properties into lots larger than 1 acre within the city limits that can be served by municipal infrastructure.
 - Assess the potential for adopting minimal architectural and site design guidelines focused on desired aesthetic and functional qualities in various high visibility districts / corridors.
 - Utilize agricultural zoning as a holding zone to protect and preserve land within the city limits until acceptable development proposals, in concert with the vision, goals, and land use recommendations of the plan, are brought forward.
 - Regularly review and update local development regulations to promote desired or discourage unwanted future development forms.
 - Develop a strategy for attracting developer / development interest in the various opportunities presented through the vision, goals and objectives of this plan.

Goal 1 – Community & Economic Development

Objectives	Completed Action Steps	Remaining Action Steps & Departmental Responsibility
<p>Increase Norfolk area commercial and industrial planning efforts and resources</p>	<ul style="list-style-type: none"> • Worked alongside Greater Norfolk Economic Development Foundation to market Bradford Business Park (City Administrator page 88, Economic Development page 153) • Utilized a \$22,900 grant from NPPD to conduct due diligence and master planning in northeast industrial area (McHeirs) (Economic Development page 153) 	<ul style="list-style-type: none"> • Continue exploring commercial and industrial site development opportunities for Norfolk area • Work to secure options and opportunities for industrial and commercial growth • Identify industrial areas suitable for NPPD Site Readiness Program grant opportunity (Economic Development page 154) • Identify and market commercial and industrial property for development (City Administrator page 89, Economic Development page 154)
<p>Infrastructure development to support continued community growth</p>	<ul style="list-style-type: none"> • Entered into an agreement with Norfolk Crush to extend water and sewer services to their site • Selected site and completed aquifer testing for an additional collector well • Vehicle charging station added to the library property 	<ul style="list-style-type: none"> • Construction of an additional collector well • Implement plant upgrades at the West Water Treatment Plant to increase water production (Finance Officer page 91) • Continue lobbying efforts at the state and federal level for continual and increased funding for infrastructure projects including transportation, water, sewer, storm water, etc. • Apply for ARPA Infrastructure grants • Develop opportunities for clean energy <ul style="list-style-type: none"> ○ Continue adding electric vehicles and charging stations to city fleet ○ Continue to support community development of electric vehicle charging ○ Wastewater reuse for industrial processing <p>(City Attorney page 133)</p>
<p>Continue Norfolk Leadership in getting four lane expressways to Norfolk</p>	<ul style="list-style-type: none"> • Identified additional potential funding sources <ul style="list-style-type: none"> ○ Nebraska State Roads (Build Nebraska Act) ○ ARPA • Lobbied to place Highway 275 in second 10 year phase of Build Nebraska Act 	<ul style="list-style-type: none"> • Support the identification of potential funding sources <ul style="list-style-type: none"> ○ Bonding ○ Infrastructure bank • Engage in area-wide planning efforts (City Administrator page 89)

Goal 1 – Community & Economic Development		
Objectives	Completed Action Steps	Remaining Action Steps & Departmental Responsibility
	<ul style="list-style-type: none"> Hwy 275 expressway construction from Scribner to West Point is substantially underway 	
Retail development in the community to grow as a regional retail hub	<ul style="list-style-type: none"> Assessed potential sites Assisted Sunset Plaza with revitalization efforts. 	<ul style="list-style-type: none"> Cultivate relationships with commercial developers Explore the further development of the Highway 275 retail corridor Generate marketing materials to attract and recapture retail leakage opportunities (Economic Development page 154) Provide TIF & PACE financing to aid retail development (Finance Officer page 91)
Encourage and support small business development and entrepreneurial growth	<ul style="list-style-type: none"> Partnered with Invest Nebraska to support Intersect co-working and business incubator space in downtown Norfolk Rebrand Small Business Resource team to Norfolk Area Business Resource Network 	<ul style="list-style-type: none"> Identify redevelopment opportunities and link commercial property developers when complementary Generate marketing materials to clearly communicate business resources
Support workforce development, recruitment, and retention for the Norfolk area	<ul style="list-style-type: none"> Supported efforts for Growing Together initiative to attract young professionals and entrepreneurs, discuss workforce challenges and potential solutions with businesses Utilized Norfolk Now as a people attraction, retention, and education tool for the Norfolk area Broke ground for student housing in downtown Norfolk for Growing Together Initiative and provided TIF (Finance Officer page 90) Worked with the University of Nebraska and Northeast Community College to mail Norfolk Now magazine to northeast Nebraska alumni Provided \$200,000 of LB 840 funding to establish the Norfolk Rural Housing Workforce Housing Fund (Finance Officer page 91) 	<ul style="list-style-type: none"> Continue to work alongside the University of Nebraska and Northeast Community College to communicate Norfolk area opportunities with northeast Nebraska alumni Explore alumni outreach partnership opportunities with Wayne State College Work alongside community partners to identify and strategize solutions to childcare shortage issues the area is facing Work with community planning department to identify land with housing development potential Continue to recruit housing development opportunities to the area Support efforts of Connect Young Professionals group in their efforts to bring together individuals in their 20s, 30s, and 40s from all professions in the Norfolk area (Economic Development page 154)

Goal 1 – Community & Economic Development		
Objectives	Completed Action Steps	Remaining Action Steps & Departmental Responsibility
Develop strategies for long term community growth	<ul style="list-style-type: none"> Completed code amendments for tiny houses and ADUs (Planning & Development page 120) Supported housing data planning efforts through continuing housing studies (City Administrator page 88) Utilize TIF to support various housing projects throughout the community (Finance Officer page 91) 	<ul style="list-style-type: none"> Zoning alternatives for housing in process and begin affordable housing plan including options to incentivize affordable housing, to be completed as required by State no later than 1/1/2024 (Planning & Development page 120) Consider annexation of areas as they are subdivided and/or platted Extend ETJ area due to annexation Consider taking proactive steps in city initiated zoning changes (City Administrator page 89) 2017 Comp plan update due to 2021 comprehensive annexation Work with community planning department to identify land with housing development potential (City Administrator page 89)
Support placemaking efforts in Norfolk area	<ul style="list-style-type: none"> Administration of grant funds for Riverfront Development (Johnson Park Improvements) Worked alongside community partners to facilitate revolving public art and sculpture opportunities Worked with Norfolk Art’s Council to permanently place public art 	<ul style="list-style-type: none"> Support and assist with community development grant applications and research Help facilitate citizen and stakeholder participation during development projects Support the efforts of the newly established Norfolk Arts Council Serve in leadership capacity for Norfolk Now community marketing efforts alongside Visitors Bureau and Chamber
Continue to diversify regional economy through business recruitment and development efforts	<ul style="list-style-type: none"> Completed RFP proposals for seven DED requests in FY 2022-2023 (as of 8/12/23) Provided continued project management for Bradford Business Park 	<ul style="list-style-type: none"> Conduct a targeted industry analysis to ensure strategic recruitment efforts that maximize potential synergies and capitalize on local strengths are employed Continue to encourage and assist with the development of shovel-ready sites Continue to market available sites and buildings Provide prompt response on Nebraska Department of Economic Development requests for proposals for business recruitment efforts

Goal 1 – Community & Economic Development		
Objectives	Completed Action Steps	Remaining Action Steps & Departmental Responsibility
		<ul style="list-style-type: none"> • Conduct regular business retention and expansion visits with Madison County businesses (Economic Development page 154)
Strategies for tourism		<ul style="list-style-type: none"> • Support efforts of community to facilitate and grow community events • Identify strategies to maximize potential of the North Fork Whitewater Park
Nurture the development of a vibrant downtown district	<ul style="list-style-type: none"> • Continued support of the activities of the Downtown Norfolk Association (DNA) and the Vehicle Parking District (VPD) including activities relating to the Norfolk Farmers Market, Downtown Concert Series, and additional miscellaneous events • Worked alongside the Growing Together initiative to develop a creative district • Worked alongside community partners to facilitate public art and sculpture opportunities • Worked to define the newly established Norfolk Arts Council • Implemented parking wayfinding signs in the downtown (City Administrator page 88) • Executed purchase agreement for the historic Kensington to a developer to repurpose as a hotel in the downtown district (Housing page 116) 	<ul style="list-style-type: none"> • Facilitate the exploration of a Business Improvement/Riverfront District with Progressive Urban Management Associates (PUMA) and community stakeholders • Work alongside property owners and developers to facilitate the redevelopment of key areas in the downtown district • Continue to assess traffic control and safety strategies to nurture walk/bike friendly corridors • Apply for a Downtown Revitalization grant to facilitate continued development and support in the downtown district (Finance Officer page 91) • Work alongside River Point Creative District to explore grant opportunities and implement strategies • Issue TIF for redeveloping the historic Kensington Hotel (currently in due diligence phase with the developer) (Finance Officer page 91)
Areas of town for revitalization	<ul style="list-style-type: none"> • Initiated stakeholder discussions with representatives in South Norfolk to identify priority areas for focus 	<ul style="list-style-type: none"> • Continue working to align tools and strategies to execute priority areas defined by stakeholders

Goal 1 – Community & Economic Development		
Objectives	Completed Action Steps	Remaining Action Steps & Departmental Responsibility
Childcare	<ul style="list-style-type: none"> • Initiated childcare taskforce meetings to bring providers, businesses, supporting non-profits, and City together to discuss strategies and understand underlying issues affecting childcare • Provided \$130,129 of LB 840 funding to the Women’s Empowering Life Line to acquire property for a child care center accessible to the general public (Finance Officer page 91) 	<ul style="list-style-type: none"> • Support efforts of the emerging Norfolk Area Childcare Cooperative to create an employer led non-profit organization that will commit to funding childcare slots within the community
Homelessness	<ul style="list-style-type: none"> • Completed code amendments for tiny houses and ADUs (Planning & Development page 120) 	<ul style="list-style-type: none"> • Work with non-profits and other agencies on ways to address homelessness • Zoning alternatives for housing in process and begin affordable housing plan including options to incentivize affordable housing, to be completed as required by State no later than 1/1/2024 (Planning & Development page 120)
Mental health issues	<ul style="list-style-type: none"> • Entered into various opioid settlement agreements receiving \$19,276 through August 2023 	<ul style="list-style-type: none"> • Work with non-profits and other agencies on ways to address mental health issues, including substance abuse, and help fund these efforts utilizing opioid settlement funding

Goals and Objectives from 2017 City of Norfolk Comprehensive Plan

- **Outstanding Quality of Life:** focused upon enhancing daily living through diverse offerings, activities and events.
 - **Promote healthy living through the creation of communitywide health and wellness programs and activities.**
 - Create a Healthy Lifestyle Alliance to leverage resources and conduct activities and programs through partnerships among education, recreation and medical providers, as well as corporate sponsors.
 - **Enhance accessibility to Recreation Opportunities.**
 - Promote the development of neighborhood scale institutions (i.e. schools, places of worship), facilities (i.e. parks, community gardens) and amenities whenever possible to support informal and formal recreation activity.
 - Continue implementation efforts related to the Riverfront Trail, and develop viable network to connect parks, community facilities and destinations with neighborhoods via designated pedestrian and bicycle trails.
 - Become known as a welcoming and accommodating community in the region offering unique daily recreational experiences for citizens and annual recreational events for visitors with special needs.
 - **Diversify the number and type of Cultural Activities and Entertainment Events.**
 - Continue efforts to develop historic/recreational/tourism elements of the community including the development of museums, public art, and interpretative education elements.
 - Become known as a community that gathers frequently to celebrate and promote social interaction as part of the fabric of Norfolk.
 - Establish a local arts academy that invites children and youth to create, explore and discover a variety of traditional and non-traditional art and entertainment forms (e.g. comedic, culinary, visual/graphic, theatre, music, etc.).
 - Embrace and celebrate the notable people and their crafts associated with Norfolk through community festivals and activities (e.g. Johnny Carson, Orville Carlisle, Joyce Hall, Philip N. Karsne, Thurl Ravenscroft, etc.).

Goal 2 – Parks and Recreation

Objectives	Completed Action Steps	Remaining Action Steps & Departmental Responsibility
Community Trail Plan	<ul style="list-style-type: none"> • Continued working with other groups, i.e. Trails committee, Riverwalk, Game and Parks, Lower Elkhorn Natural Resources District (LENRD), Northeast Community College and County to enhance and expand trail system • Completed construction of Highway 275/Flood Control undercrossing • Completed construction of East Benjamin Avenue Trail from Victory Road to Highway 35 trail • Completed design for East Norfolk Avenue sidewalk/trail connection to the Flood Control trail (City Administrator page 88) 	<ul style="list-style-type: none"> • Identify potential outside funding sources to complement City funding • Construct 37th Street trail from Highway 275 to the Cowboy Trail • Hire engineer for design and permitting for design and NEPA permitting of trail extension from Highway 275 undercrossing south to Cowboy Trail/Ta-Ha-Zouka • Complete engineering and design for 7th Street from Omaha Avenue to Norfolk Avenue • Prioritize community trail/sidewalk gaps and identify funding and projects to close the gaps • Review/update trail signage (City Administrator page 89, Engineering page 102)
Implement Johnson Park master plan/river restoration	<ul style="list-style-type: none"> • Grants/Funding awarded: <ul style="list-style-type: none"> ○ NRD \$1,031,701 ○ SID \$250,000 ○ CCCFF \$1,125,000 ○ CDBG \$435,000 ○ Local Donations \$2,000,000 ○ Private Foundations totaling \$1,500,000 ○ State ARPA \$2,000,000 • Construction for replacing the 1st Street bridge over the river to allow for river restoration (City Administrator page 88, Parks and Recreation page 112) • Construction for the river improvements and lower Johnson Park improvements. (Parks and Recreation page 112) • TNT grant awarded for Johnson Park Trees (Parks and Recreation page 112) • 100% design completed for Johnson Park 	<ul style="list-style-type: none"> • Continue pursuing grant funds for final phases of the project improvements • Coordinate final plans for relocation of old railroad bridge (Engineering page 103) • Complete construction of river restoration, Johnson Park improvements, and 1st St bridge replacement (City Administrator page 89, Engineering page 102) • Implement water safety program through recreation division • Develop wayfinding program and historical interpretive panels for the park • Install new playground • Complete designs for phase improvements and install nature playground, renovate mill building, wayfinding signage, landscaping and artwork (Parks and Recreation page 113)

Goal 2 – Parks and Recreation		
Objectives	Completed Action Steps	Remaining Action Steps & Departmental Responsibility
Liberty Bell Park Redevelopment	<ul style="list-style-type: none"> • Council committed initial funding for park redevelopment in 2021-2022 budget • Playground donated by integrity marketing and Premier Marketing (Parks and Recreation page 113) • Completed ADA access to playground area (Parks and Recreation page 113) • RFP sent out for restroom (Parks and Recreation page 113) 	<ul style="list-style-type: none"> • Complete funded projects to include restrooms and ADA access • Planning and design of new park facilities (Parks and Recreation page 113)
Citywide Landscaping	<ul style="list-style-type: none"> • Retree programs started to encourage Terrace tree planting • Lawn conversion programs implemented for homeowners (Parks and Recreation page 113) • City Code changed to allow Terrace trees within 5ft. of curb (Parks and Recreation page 113) • Waterwise grant awarded with 50% reimbursement for Retree and 100% reimbursement for lawn conversion • Downtown tree planting completed from 5th to 7th Street • Owl Statute installed at 25th Street and Benjamin Avenue roundabout (Parks and Recreation page 112) 	<ul style="list-style-type: none"> • Provide funding and assistance specifically for tree projects • Assist with collection of GIS information on public trees • Continue to secure grants for planting trees on City property • Improve Tree Canopy Downtown (Parks and Recreation page 113) • Develop Community Orchard Plan for Legacy Bend Area • Complete construction plans for implementation of Master Landscape Plan
Comprehensive parks master plan	<ul style="list-style-type: none"> • QCT Grant awarded for \$81,558 • Began the comprehensive Master Plan process (Parks and Recreation page 113) • Completed Ta-Ha-Zouka Master Plan • Completed indoor water park master plan 	<ul style="list-style-type: none"> • Have the master plan adopted by the Parks and Recreation Board and City Council (Parks and Recreation page 113)

Goals and Objectives from the 2017 City of Norfolk Comprehensive Plan

- **Extraordinary Service Provision: focused on the delivery of efficient and reliable basic/essential services**
 - **Provide and sustain the highest level of water, sanitary sewer and storm water service delivery minimizing interruptions to daily life.**
 - Continually assist the quality of existing infrastructure system components identifying, prioritizing, and programming necessary maintenance and improvement.
 - Study and encourage the application of Best Management Practices on private property and public property to minimize the impacts of storm water drainage.
 - Coordinate system extension/expansion policies with long range community development plans and identified growth areas to match service levels and provision policies with the density/intensity of development.
 - Monitor and proactively pursue public and private funding opportunities that can support future infrastructure system development.
 - Investigate the use of a formal asset management system for all utilities and infrastructure systems including locally maintained roadways.
 - **Develop a comprehensive multi-modal Transportation network – pedestrian, vehicular, rail, and air.**
 - Develop and maintain a pedestrian and bicycle network that is integrated with local transportation and recreation master planning efforts, thus creating opportunities for communitywide use connecting neighborhoods to essential daily needs and destinations.
 - Investigate the application of complete streets and road diets to enhance downtown, and other select pedestrian and residential oriented areas.
 - Develop context sensitive design criteria for roadways based upon topographic features and development type and character.
 - Retain the resiliency of the predominant street grid through the hierarchy of local, collector and arterial roadway placement based on priority functional needs.
 - Develop an airport master plan and strategic marketing effort that seeks to maintain and expand the airport in a manner supportive of economic development efforts related to general aviation, fly-in events, recreational services / events, and commerce.
 - Develop and diversify community transportation opportunities including community ride assistance that connects people to jobs and daily needs, and alternative rural transportation services connecting Norfolk to other nearby communities.
 - Establish / Expand fiber network provision in Norfolk in support of economic and community development efforts.

Goal 3 – Street Expansion & Maintenance

Objectives	Completed Action Steps	Remaining Action Steps & Departmental Responsibility
<p>Accelerate street maintenance program and find long-term funding source</p>	<ul style="list-style-type: none"> • Awarded construction contract for 1st Street bridge and storm sewer project • Projects Completed <ul style="list-style-type: none"> ○ Phase 1 Benjamin Ave, Riverside Blvd (eastbound) to 1st St. ○ Phase 2A Benjamin Avenue, Riverside to 13th Street, west bound lanes (City Administrator page 88) ○ 8th Street, Omaha Avenue to Michigan Avenue • Awarded 2023/2024 Concrete Repairs to Elkhorn Paving • Street Repairs Completed: <ul style="list-style-type: none"> ○ 1st Street repairs, Elm to Benjamin Avenue ○ Golfview repairs, 37th Street to Troon ○ 2022 Street maintenance by contract completed • Identified street repair/reconstruction needs for a \$5,000,000 bonded project • Implemented a comprehensive storm sewer jetting and ditching program (City Administrator page 88) 	<ul style="list-style-type: none"> • Projects: <ul style="list-style-type: none"> ○ Phase IIB & III of Benjamin Avenue from 1st Street to 13th Street (City Administrator page 89, Engineering page 102) ○ Riverside Blvd (south of Benjamin), ○ East Maple ○ Issue plans for \$2,500,000 in community priority street repair/reconstruction needs • Develop seasonal/summer employees for street division • Finalize bid documents for 2024 street repair by contractor project(s) • Concrete street repair, and other small miscellaneous repairs around the community (City Administrator page 89, Engineering page 102) • Hold public open house each fall to update 1 to 6 year Street Plan with community input • Complete construction of 8th Street and Michigan Avenue project (Engineering page 102) • Complete construction of 1st Street bridge at Johnson Park (Engineering page 102) • Develop comprehensive preventative maintenance plan using new street scan pavement management system (Street Logic) (Engineering page 102) • Develop traffic signal control upgrade master plan (Street Maintenance page 106) • Issue \$5 million of City Highway Allocation Fund pledge bonds to fund community-designated street projects (Finance Officer page 91)

Goal 3 – Street Expansion & Maintenance		
Objectives	Completed Action Steps	Remaining Action Steps & Departmental Responsibility
Landscape Master Plan	<ul style="list-style-type: none"> Selected a design consultant for Hwy 275 & Hwy 81 Held initial design discussion with staff and stakeholders Fifty Percent Plans reviewed by NDOT Held public open house in May 2022 to receive feedback on initial streetscape concepts (City Administrator page 88) 	<ul style="list-style-type: none"> Annually review and identify landscape/trail projects needs Create well landscaped corridors within the community (City Administrator page 89) Update City code regarding parking on citizen’s yards Update city code regarding city maintenance of designated landscape corridors Complete construction plans for Landscape Master Plan improvements to Hwy 81 corridor & Hwy 275 corridor (Engineering page 102)

Goal 4 – Public Works		
Objectives	Completed Action Steps	Remaining Action Steps & Departmental Responsibility
Flood control levee recertification	<ul style="list-style-type: none"> Completed Phase II – Engineering and Alternative Analysis (Street Maintenance page 105) Presented preliminary analysis at council work session Approved Phase IIIa final design contract 	<ul style="list-style-type: none"> Complete Phase III – Engineering and Permitting for Selected Alternative (2024) Complete Phase IV – Construction of Improvements (2025) Complete Phase V – Prepare and Submit Levee Recertification Documentation (2026) (Engineering page 102, Street Maintenance page 106) Issue flood control bonds (Finance Officer page 91)
Solid Waste Transfer Station Master Plan	<ul style="list-style-type: none"> Completed construction of transfer station improvements (Solid Waste Management page 180) Completed grading and concrete paving improvements Installed new scales, scale house and video surveillance system Opened the after hours yard waste drop off facility 	<ul style="list-style-type: none"> Continue to explore funding for a financially viable recycling program Develop a plan for a source separation recycle facility Continue to explore waste to energy alternatives and Bio-Char Watch for federal and state grants that would substantially contribute to Hub and Spoke system infrastructure development

Goal 4 – Public Works		
Objectives	Completed Action Steps	Remaining Action Steps & Departmental Responsibility
	<ul style="list-style-type: none"> Completed the Master Plan, two new scales and scale house, maintenance building, and after hours drop off area for grass and brush (Solid Waste Management page 181) 	
Waste Water Resource Recovery (Water Pollution Control)	<ul style="list-style-type: none"> Completed design for replacement of grit collection facility Replaced temporary hydrogen peroxide odor control system with a permanent industrial gas monitoring control system (Water Pollution Control page 173) Submitted two grant proposals: 1) help build a flood wall, and 2) grit removal system. (Water Pollution Control page 173) 	<ul style="list-style-type: none"> Continue to identify and implement operating strategies that reduce energy costs (Water Pollution Control page 173) Continue to develop plans for supplying treated effluent back into to community for uses such as industrial processing (Water Pollution Control page 173) Conduct a peer review of industrial waste water fees and update industrial limits and fees (Water Pollution Control page 173) Work with engineers to spec, write bids, and bid the following: (Water Pollution Control page 173) <ul style="list-style-type: none"> Pre-aeration/grit separation structure NEMA Flood Wall project Overland Truck Receiving Station
Water Supply	<ul style="list-style-type: none"> Completed planning study to construct an additional collector well to increase capacity Investigated a site for an additional well field Completed planning study to construct an additional 2 million gallon reservoir at the west plant to increase holding capacity Investigated the ability to add 2 million gallons per day of filtration capacity at the east plant Completed planning study for improvement to the West Water Treatment plant to increase capacity 	<ul style="list-style-type: none"> Issue bid documents, and award contracts for construction of west plant improvements and well field improvements Complete final design of new, additional 2 million gallon storage tank. Currently, when in peak demand of 11 million gallons per day, the system is being pushed against capacity. Looking at new production well – Well #14. With the addition of this production well, the system will be at capacity at that aquifer and it will add 3-4 million gallons per day to capacity. This should cover needs to 2040 – 2045. (Engineering page 103, Water page 169) Issue revenue bonds to fund water improvements (Finance Officer page 91)

Goal 4 – Public Works		
Objectives	Completed Action Steps	Remaining Action Steps & Departmental Responsibility
	<ul style="list-style-type: none"> • Approved a design contract for a two million gallon storage tank and a new 3.5MGD production well (Well 14) (Water page 168) • Removed the above ground storage tank on 25th Street. This location is a very important piece of ground for the water system (Water page 168) 	
Community Sidewalk Gaps and Waived Segments	<ul style="list-style-type: none"> • Prepared an inventory of missing sidewalks throughout the City • Prioritize community trail/sidewalk gaps and identify funding and projects to close the gaps • Continued planning for a master plan to call in priority sidewalks that are missing or received a waiver 	<ul style="list-style-type: none"> • Complete a plan for calling in high priority sidewalks that are missing throughout the community in the follow priority: <ul style="list-style-type: none"> ○ City Property ○ Within two blocks of a K-12 school ○ Within two blocks of a City Park ○ Gaps isolated in trail/sidewalk master plan ○ Major Arterial Streets ○ Minor Arterial Streets ○ Major Collector Streets <p>(Engineering page 102)</p>

Goals and Objectives from the 2017 City of Norfolk Comprehensive Plan

- **Provide outstanding professional Public Safety services (e.g. Police, Fire, EMS)**
 - Develop a cross-agency coordination and planning group to leverage opportunities for training / education of personnel, coordinated cooperative policies, shared assets and programs, enhanced communications and community outreach efforts, etc.
 - Monitor the need for improvements to such services and facilities through proactive capital planning to meet and maintain the highest levels of service delivery.
 - Continue to strengthen relationships through community programs that reach out to and educate the community regarding public safety and health initiatives.
 - Partner with local health care facilities and services to create unique and enhanced methods of community service delivery.
- **Maintain a cooperative and positive Governance atmosphere**
 - Develop and implement joint (City and County) policies addressing future growth and development through the provision of infrastructure and the delivery of services in a manner that is efficient and cost effective.
 - Create a Governance Institute to educate and inspire citizens, public servants, and leaders via greater understanding of the duties and responsibilities of local government agencies (e.g. county, city, school district) and public service entities.
 - Broaden local leadership mentoring programs to prepare people to serve on various boards and committees, and pursue political office in the future.

Goal 5 – Community Engagement and Public Relations		
Objectives	Completed Action Steps	Remaining Action Steps & Departmental Responsibility
Identify and implement new and creative ways to engage our citizens	<ul style="list-style-type: none"> Scheduled Norfolk 101 Citizens Academy Published 118 press releases as of 8/15/23 Provided video updates on projects throughout the City Created and published the Annual Report highlighting City progress and growth over the past year 	<ul style="list-style-type: none"> Facilitate Norfolk 101 Citizens Academy Continue to utilize utility bills to share information Continue to look at ways to use social media in different city divisions Continue to utilize avenues for council members to engage with citizens Communications office will continue to take input and feedback Increase presence on social media, spotlighting different areas in order to better communicate with citizens

Goal 6 – Property Maintenance		
Objectives	Completed Action Steps	Remaining Action Steps & Departmental Responsibility
Neighborhood Revitalization	<ul style="list-style-type: none"> Approximately 9 structures removed through private and public demolitions in FY 2022-2023 Worked with homeowners on the Owner Rehabilitation program to improve the housing quality of homes in the community with re-use funds (Housing page 116) 	<ul style="list-style-type: none"> Explore private/public partnership for house demolition and subsequent new home rebuild Continue to enforce the property maintenance and city code in an aggressive and consistent manner Continue identification and inspection process of dilapidated properties in City (Housing page 117) Public education on the work the city is doing to improve or remove dilapidated properties Community Land Bank development through partnership with the Village of Hadar (Housing page 117) Develop vacant property registry Rehab incentive packages Workshop with builders on potential incentives, including micro-TIF and land bank More enforcement in the south Norfolk area (City Attorney page 133)

Goal 7 – Public Safety Expansion

Objectives	Completed Action Steps	Remaining Action Steps & Departmental Responsibility
<p>Norfolk Police Station Expansion</p>	<ul style="list-style-type: none"> • Conducted a space needs assessment • Completed east parking lot expansion • Completed Phase 1 renovation of existing space to accommodate expanded regional dispatch center • Completed working architectural plans for Phase 2 addition/ renovation to the east of the existing building • Began public meetings and education • Educated community via open house meeting (Police Division page 132) • Presented plans to service organizations • Completed implementation of the state regionalization. This involves Norfolk being one of two host PSAPs for the Northeast Nebraska Region. (Norfolk/Madison Dispatch page 159) 	<ul style="list-style-type: none"> • Hold additional public meetings/town hall meetings • Begin Phase 2 construction for the expansion of the police division building. Timing is dependent on approval of the ballot issue authorizing funding. If funding is sales tax, this will be on the November 2024 general election ballot. (Police Division page 132) • Develop a plan to fund the police station expansion which will require approval of a ballot issue for bonds and the funding source to pay debt service, such as an additional sales tax or occupation tax. (Finance Officer page 91)

LONG-TERM FINANCIAL PLAN

The City's long-term financial plan is a forward looking document concentrating on key areas of the City. It focuses on General Fund, Debt Service Fund, City Highway Allocation Fund, capital outlay, and an overall focus on property taxes. It projects revenues and expenditures out ten years and is updated throughout the year during times of Council/Staff retreat, CIP preparation, and budget preparation.

Included in this budget document is the Property Tax Summary, General Fund model, Debt Service Fund model, and City Highway Allocation Fund model from the LTFP. The Property Tax Summary links property taxes from the General Fund model and the Debt Service Fund model.

The General Fund model uses linear regression looking back nine years to project out ten years. Accounts are then adjusted based on known events.

Key Assumptions

Key assumptions are as follows:

- Nebraska Public Power District (NPPD) lease revenue increases 1% per year starting in fiscal year 24-25 based on predictions from NPPD.
- Sales tax, the City's largest revenue source, increases 3.9% per year based on past history.
- Assessed valuations increase 5% based on past history.
- Group insurance increases 5% in fiscal year 23-24 and 4% each year thereafter based on forecasts of the City's self-funding health plan.

- The property tax amount remains constant in the Debt Service Fund until fiscal year 30-31 when it is increased to maintain the target unrestricted ending balance of \$450,000.
- The City Highway Allocation Fund transfers \$165,000 each year to the General Fund for street maintenance.

Summary

Since two of the City's largest revenue sources, sales tax and NPPD lease revenue, are not keeping up with the maintenance level budget, property tax is increased to fill the gap. But with the projected increase in assessed valuations, the LTFP shows the property tax levy rate trending down. The LTFP shows the City's property tax rate going from .293114 in 23-24 to .252185 in 32-33. In 22-23 the City's property tax levy rate was 5th lowest of the 30 first class cities in Nebraska, and it would have moved to 3rd lowest with the projected 32-33 levy rate.

CITY OF NORFOLK, NE
Property Tax Summary

		<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>	<u>2026-2027</u>	<u>2027-2028</u>	<u>2028-2029</u>	<u>2029-2030</u>	<u>2030-2031</u>	<u>2031-2032</u>	<u>2032-2033</u>
	Units	<u>Projected</u>	<u>Projected</u>	<u>Projected</u>	<u>Projected</u>	<u>Projected</u>	<u>Projected</u>	<u>Projected</u>	<u>Projected</u>	<u>Projected</u>	<u>Projected</u>
Valuation	\$	2,371,569,304	2,490,147,769	2,614,655,158	2,745,387,916	2,882,657,311	3,026,790,177	3,178,129,686	3,337,036,170	3,503,887,979	3,679,082,377
General Fund Property Tax	\$	5,526,229	6,104,947	6,314,200	6,505,922	6,676,729	6,828,999	6,962,746	7,068,191	7,158,687	7,224,688
General Fund Levy Rate	\$/100	0.233020	0.245164	0.241493	0.236976	0.231617	0.225619	0.219083	0.211810	0.204307	0.196372
Council Priority Project Property Tax	\$	404,000	404,000	404,000	404,000	404,000	404,000	404,000	404,000	404,000	404,000
Council Priority Levy Rate		0.017035	0.016224	0.015451	0.014716	0.014015	0.013347	0.012712	0.012107	0.011530	0.010981
Levied in General Fund	\$	5,930,229	6,508,947	6,718,200	6,909,922	7,080,729	7,232,999	7,366,746	7,472,191	7,562,687	7,628,688
Debt Service Property Tax	\$	1,021,173	1,021,173	1,021,173	1,021,173	1,021,173	1,021,173	1,021,173	1,543,343	1,575,663	1,649,393
Debt Service Levy Rate	\$/100	0.043059	0.041009	0.039056	0.037196	0.035425	0.033738	0.032131	0.046249	0.044969	0.044832
Total Property Tax	\$	6,951,402	7,530,120	7,739,372	7,931,094	8,101,901	8,254,172	8,387,918	9,015,534	9,138,349	9,278,080
Total Levy Rate	\$/100	0.293114	0.302397	0.296000	0.288888	0.281057	0.272704	0.263926	0.270166	0.260806	0.252185
General Fund Property Tax Change	\$	288,779	578,718	209,252	191,722	170,807	152,271	133,746	105,446	90,495	66,001
Debt Service Property Tax Change	\$	0	0	0	0	0	0	0	522,170	32,320	73,730
Total Property Tax Change	\$	288,779	578,718	209,252	191,722	170,807	152,271	133,746	627,616	122,815	139,731
General Fund Levy Rate Change	\$/100	-0.006191	0.012144	-0.003671	-0.004516	-0.005359	-0.005999	-0.006535	-0.007273	-0.007503	-0.007935
Debt Service Levy Rate Change	\$/100	-0.003581	-0.002050	-0.001953	-0.001860	-0.001771	-0.001687	-0.001607	0.014118	-0.001280	-0.000137
Property Tax Rate Change	\$/100	-0.011189	0.009283	-0.006397	-0.007112	-0.007831	-0.008353	-0.008778	0.006240	-0.009360	-0.008621
General Fund Levy Rate Change	%	-2.588%	5.212%	-1.498%	-1.870%	-2.262%	-2.590%	-2.897%	-3.320%	-3.543%	-3.884%
Debt Service Levy Rate Change	%	-7.678%	-4.762%	-4.762%	-4.762%	-4.762%	-4.762%	-4.762%	43.937%	-2.767%	-0.305%
Property Tax Rate Change	%	-3.677%	3.167%	-2.115%	-2.403%	-2.711%	-2.972%	-3.219%	2.364%	-3.465%	-3.306%
Property Tax on \$100,000 Home	\$	293.11	302.40	296.00	288.89	281.06	272.70	263.93	270.17	260.81	252.18
Property Tax Change on \$100,000 Home	\$	-11.19	9.28	-6.40	-7.11	-7.83	-8.35	-8.78	6.24	-9.36	-8.62

CITY OF NORFOLK, NE
General Fund Model

Description	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33
Property Tax	5,871,514	6,444,502	6,651,683	6,841,507	7,010,623	7,161,386	7,293,808	7,398,209	7,487,809	7,553,156
Motor Vehicle Property Tax	677,181	699,672	722,164	744,655	767,147	789,638	812,130	834,621	857,113	879,604
Utility Franchise	638,076	637,549	637,022	636,495	635,968	635,441	634,914	634,387	633,860	633,334
Local Sales Tax	11,844,444	12,306,377	12,786,325	13,284,992	13,803,107	14,341,428	14,900,744	15,481,872	16,085,666	16,713,007
Other Taxes	64,334	66,574	68,814	71,052	73,292	75,532	77,772	80,012	82,250	84,489
Licenses & Permits	550,035	575,723	601,415	627,104	652,795	678,485	704,176	729,865	755,556	781,245
Miscellaneous Federal Grants	6,515	6,515	6,515	6,515	6,515	6,515	6,515	6,515	6,515	6,515
Intergovernmental Revenues	701,361	735,278	769,198	803,116	837,035	870,953	904,873	938,791	972,709	1,006,627
Administration Fees	1,335,974	1,437,440	1,538,906	1,640,372	1,741,838	1,843,305	1,944,771	2,046,237	2,147,703	2,249,169
Pool Admissions and Concessions	414,716	418,863	423,052	427,282	431,555	435,871	440,229	444,631	449,077	453,569
Charges for Service	1,194,856	1,216,511	1,238,171	1,259,828	1,281,482	1,303,139	1,324,796	1,346,452	1,368,109	1,389,763
NPPD Lease	4,705,815	4,752,873	4,800,402	4,848,406	4,896,890	4,945,859	4,995,317	5,045,270	5,095,723	5,146,680
Keno	728,000	728,000	728,000	728,000	728,000	728,000	728,000	728,000	728,000	728,000
Rent & Other Revenue	199,848	199,847	199,848	199,848	199,847	199,848	199,847	199,849	199,847	199,848
Interest Income	219,716	220,717	227,236	234,226	241,063	248,639	255,771	263,925	271,217	279,940
Interfund Operating Transfer In	165,000	165,000	165,000	165,000	165,000	165,000	165,000	165,000	165,000	165,000
TOTAL Revenues	29,317,385	30,611,442	31,563,751	32,518,398	33,472,156	34,429,038	35,388,663	36,343,636	37,306,154	38,269,947
Personnel Costs	17,113,556	17,621,850	18,130,156	18,638,457	19,146,756	19,655,053	20,163,354	20,671,660	21,179,958	21,688,259
Group Insurance	4,129,787	4,350,376	4,570,966	4,791,558	5,012,149	5,232,738	5,453,331	5,673,919	5,894,511	6,115,102
Operating Supplies & Materials	1,163,127	1,212,124	1,261,122	1,310,118	1,359,118	1,408,116	1,457,115	1,506,112	1,555,108	1,604,106
Other Operating Costs	146,653	151,710	156,768	161,825	166,886	171,942	177,001	182,060	187,116	192,176
Utilities	702,763	710,954	719,143	727,334	735,523	743,713	751,904	760,096	768,285	776,475
Maintenance	706,578	710,475	714,374	718,273	722,172	726,072	729,969	733,871	737,764	741,664
Legislative Affairs	297,726	303,019	308,311	313,603	318,897	324,190	329,481	334,776	340,069	345,363
Professional Fees	738,417	790,064	841,707	893,355	945,000	996,648	1,048,293	1,099,938	1,151,586	1,203,229
Administration & Overhead	1,003,954	1,039,346	1,074,736	1,110,124	1,145,512	1,180,904	1,216,295	1,251,684	1,287,070	1,322,463
Capital Outlay	940,040	968,242	997,287	1,027,205	1,058,023	1,089,762	1,122,455	1,156,129	1,190,815	1,226,539
Gov't Subsidies & Transfers	924,872	934,121	943,462	952,897	962,426	972,050	981,770	991,588	1,001,504	1,011,519
Transfer of Keno to Capital Projects Fund (CPF)	539,867	579,200	579,200	579,200	579,200	579,200	579,200	579,200	579,200	579,200
Transfer of Property Tax and Sales Tax to CPF	681,598	624,102	642,825	662,110	681,973	702,432	723,505	745,211	767,567	790,594
Transfer of Council Priority	380,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000
TOTAL Expenditures	29,468,938	30,395,583	31,340,057	32,286,059	33,233,635	34,182,820	35,133,673	36,086,244	37,040,553	37,996,689
NET OF REVENUES/APPROPRIATIONS	(151,553)	215,859	223,694	232,339	238,522	246,219	254,990	257,393	265,601	273,258
BEGINNING FUND BALANCE	7,399,637	7,248,084	7,466,396	7,685,133	7,924,987	8,153,376	8,412,410	8,651,832	8,927,620	9,171,917
ENDING FUND BALANCE	7,248,084	7,463,942	7,690,090	7,917,472	8,163,509	8,399,595	8,667,400	8,909,225	9,193,221	9,445,175

CITY OF NORFOLK, NE
City Highway Allocation Fund Model

Description	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33
Misc. Federal Grants	209,300	-	-	-	-	-	-	-	-	-
Highway Allocation	3,270,000	3,320,000	3,420,000	3,420,000	3,470,000	3,470,000	3,470,000	3,570,000	3,570,000	3,570,000
Federal STP Funds	430,000	430,000	430,000	430,000	430,000	430,000	430,000	430,000	430,000	430,000
Operating Transfer In	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000
Interest Income	195,000	138,000	96,000	111,000	131,000	101,000	89,000	81,000	70,000	89,000
Proceeds of Debt	5,000,000	-	-	-	-	-	-	-	-	-
TOTAL Revenues	9,304,300	4,088,000	4,146,000	4,161,000	4,231,000	4,201,000	4,189,000	4,281,000	4,270,000	4,289,000
Other Professional Fees	50,000	-	-	-	-	-	-	-	-	-
Interfund Transfers	165,000	165,000	165,000	165,000	165,000	165,000	165,000	165,000	165,000	165,000
Capital Outlay	9,643,000	4,810,800	3,550,000	1,000,000	2,325,000	3,300,000	1,150,000	3,050,000	1,400,000	1,100,000
Proposed Debt Service	1,187,581	1,187,581	1,187,581	1,187,581	2,232,581	2,230,781	2,232,381	2,232,181	2,231,931	2,234,119
TOTAL Expenditures	11,045,581	6,163,381	4,902,581	2,352,581	4,722,581	5,695,781	3,547,381	5,447,181	3,796,931	3,499,119
NET OF REVENUES/APPROPRIATIONS	(1,741,281)	(2,075,381)	(756,581)	1,808,419	(491,581)	(1,494,781)	641,619	(1,166,181)	473,069	789,881
BEGINNING FUND BALANCE	7,381,710	5,640,429	3,565,048	2,808,467	4,616,885	4,125,304	2,630,523	3,272,142	2,105,960	2,579,029
ENDING FUND BALANCE:	5,640,429	3,565,048	2,808,467	4,616,885	4,125,304	2,630,523	3,272,142	2,105,960	2,579,029	3,368,910

CITY OF NORFOLK, NE
Debt Service Fund Model

Description	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33
Property Tax	1,011,062	1,011,062	1,011,062	1,011,062	1,011,062	1,011,062	1,011,062	1,528,062	1,560,062	1,633,062
Other Taxes	100,864	100,864	100,864	100,864	100,864	100,864	100,864	131,884	133,804	119,661
Interest Income	128,152	134,744	128,682	110,874	92,159	72,892	51,811	38,203	32,466	30,173
TOTAL Revenues	1,240,078	1,246,670	1,240,608	1,222,800	1,204,085	1,184,818	1,163,737	1,698,149	1,726,332	1,782,896
Existing Debt Service	279,898	280,287	281,456	265,006	224,622	225,976	225,543	190,226	192,857	175,625
Proposed Debt Service-Public Safety	621,877	684,145	761,770	760,287	779,228	778,137	838,925	808,991	889,484	658,736
Proposed Debt Service-Other	61,741	119,344	764,410	817,697	827,697	837,697	847,697	857,697	867,697	877,697
TOTAL Expenditures	963,516	1,083,776	1,807,636	1,842,991	1,831,546	1,841,810	1,912,166	1,856,915	1,950,038	1,712,058
NET OF REVENUES/APPROPRIATIONS	276,562	162,894	(567,028)	(620,191)	(627,461)	(656,991)	(748,429)	(158,766)	(223,706)	70,838
BEGINNING FUND BALANCE	4,133,467	4,410,028	4,572,923	4,005,895	3,385,704	2,758,242	2,101,251	1,352,822	1,194,056	970,351
ENDING FUND BALANCE:										
Restricted Fund Balance	235,569	308,870	390,488	471,948	555,437	638,808	728,693	743,437	520,147	590,725
Unrestricted Fund Balance	4,174,459	4,264,053	3,615,406	2,913,756	2,202,806	1,462,442	624,129	450,620	450,204	450,463
TOTAL ENDING FUND BALANCE	4,410,028	4,572,923	4,005,895	3,385,704	2,758,242	2,101,251	1,352,822	1,194,056	970,351	1,041,188

ORDINANCE NO. 5849
THE ANNUAL APPROPRIATION BILL

AN ORDINANCE OF THE CITY OF NORFOLK, NEBRASKA, ADOPTING THE BUDGET STATEMENT TO BE TERMED THE ANNUAL APPROPRIATION BILL; APPROPRIATING SUMS FOR NECESSARY EXPENSES AND LIABILITIES; ADOPTING THE PROPRIETARY BUDGET STATEMENT; ADOPTING THE STRATEGIC PLAN; PROVIDING FOR SEVERABILITY; PROVIDING WHEN THIS ORDINANCE SHALL BE IN FULL FORCE AND TAKE EFFECT; AND PROVIDING FOR THE PUBLICATION OF THIS ORDINANCE IN PAMPHLET FORM.

BE IT ORDAINED BY THE MAYOR AND CITY COUNCIL OF NORFOLK, NEBRASKA:

Section 1. That after complying with all procedures required by law, the budget presented and set forth in the budget statement is hereby approved as the Annual Appropriation Bill for the fiscal year beginning October 1, 2023 through September 30, 2024. All sums of money contained in the budget statement are hereby appropriated for the necessary expenses and liabilities of the City of Norfolk, Nebraska.

Section 2. That there is required to be levied upon taxable property within the City of Norfolk an all-purpose and exclusive annual levy sufficient to raise \$5,930,229 for all municipal purposes except bonded indebtedness and the Vehicle Parking Fund, and there is required a levy sufficient to raise \$1,021,173 to cover interest and principal for general obligation bonds and \$105,121 for the Vehicle Parking Fund.

Section 3. That after complying with all procedures required by law the Proprietary Budget Statement presented for the Water, Sewer, Solid Waste, and Stormwater Utility funds is hereby approved for the fiscal year beginning October 1, 2023 through September 30, 2024.


Section 4. That the strategic plan presented and set forth in the budget statement is hereby approved.


Section 5. If any section of this ordinance, or any part of any section shall be declared invalid or unconstitutional, such declaration of invalidity shall not affect the validity of the remaining portions thereof.

Section 6. That this ordinance shall be in full force and effect from and after its passage, approval and publication as provided by law, and publication in pamphlet form.

PASSED AND APPROVED this 18 day of September, 2023.

ATTEST:

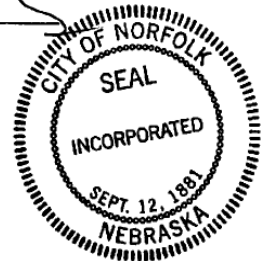

Brianna Duerst, City Clerk


Josh Moenning, Mayor

(SEAL)

Approved as to form:


Danielle Myers-Noelle, City Attorney



Norfolk
IN
Madison County

COMPUTATION OF LIMIT FOR FISCAL YEAR 2023-2024

PRIOR YEAR RESTRICTED FUNDS AUTHORITY OPTION 1 OR OPTION 2

OPTION 1	
Prior Year Restricted Funds Authority (Base Amount) = Line (8) of last year's Lid Form	$\frac{14,629,095.10}{\text{Option 1 - (1)}}$

OPTION 2 - <i>Only use if a vote was taken at a townhall meeting to exceed Lid for one year</i>	
Line (1) of Prior Year Lid Computation Form	Option 2 - (A)
Allowable Percent Increase Less Vote Taken (Prior Year Lid Computation Form Line (6) - Line (5))	$\text{Option 2 - (B)} \%$
Dollar Amount of Allowable Increase Excluding the vote taken Line (A) times Line (B)	$\text{Option 2 - (C)} \quad -$
Calculated Prior Year Restricted Funds Authority (Base Amount) Line (A) Plus Line (C)	$\text{Option 2 - (Line 1)} \quad -$

CURRENT YEAR ALLOWABLE INCREASES

1	BASE LIMITATION PERCENT INCREASE (2.5%)	$\frac{2.50}{(2)} \%$
2	ALLOWABLE GROWTH PER THE ASSESSOR MINUS 2.5%	$\frac{-}{(3)} \%$
$\frac{29,296,778.00}{\text{2023 Value Attributable to Growth per Assessor}} \div \frac{2,189,472,320.00}{\text{2022 Valuation}} = \frac{1.34}{\text{Multiply times 100 To get \%}} \%$		

CITY OF NORFOLK, NE

COUNCIL ORDINANCE, STATE FORMS, & LID COMMITTEE REVIEW

LID COMPUTATION FORM

**Norfolk
IN
Madison County**

3 ADDITIONAL ONE PERCENT COUNCIL/BOARD APPROVED INCREASE 1.00 %
(4)

$$\frac{6}{\text{\# of Board Members voting "Yes" for Increase}} / \frac{8}{\text{Total \# of Members in Governing Body at Meeting}} = \frac{75.00}{\text{Must be at least 75\% (.75) of the Governing Body}} \%$$

ATTACH A COPY OF THE BOARD MINUTES APPROVING THE INCREASE.

4 SPECIAL ELECTION/TOWNHALL MEETING-VOTER APPROVED % %
(5)

Please Attach Ballot Sample and Election Results OR Record of Action From Townhall Meeting

TOTAL ALLOWABLE PERCENT INCREASE = Line (2) + Line (3) + Line (4) + Line (5) 3.50 %
(6)

Allowable Dollar Amount of Increase to Restricted Funds = Line (1) x Line (6) 512,018.33
(7)

Total Restricted Funds Authority = Line (1) + Line (7) 15,141,113.43
(8)

Less: Restricted Funds from Lid Supporting Schedule 14,937,595.00
(9)

Total Unused Restricted Funds Authority = Line (8) - Line (9) 203,518.43
(10)

LINE (10) MUST BE GREATER THAN OR EQUAL TO ZERO OR YOU ARE IN VIOLATION OF THE LID LAW.

Norfolk in Madison County
2023-2024 LID SUPPORTING SCHEDULE

Calculation of Restricted Funds

Total Personal and Real Property Tax Requirements	(1)	\$ 7,056,523.00
Motor Vehicle Pro-Rate	(3)	\$ 10,270.00
In-Lieu of Tax Payments	(2)	\$ 247,000.00
Prior Year Budgeted Capital Improvements that were excluded from Restricted Funds.		
Prior Year Capital Improvements Excluded from Restricted Funds	(From	
Prior Year Lid Support, Line (17))		\$ 5,846,219.00 (4)
LESS: Amount Spent During 2022-2023		\$ 4,347,261.00 (5)
LESS: Amount Expected to be Spent in Future Budget Years		\$ 1,498,958.00 (6)
Amount to be included as Restricted Funds (Cannot Be A Negative Number)	(7)	\$ -
Motor Vehicle Tax	(8)	\$ 600,000.00
Local Option Sales Tax	(9)	\$ 11,585,869.00
Transfers of Surplus Fees	(10)	\$ 150,000.00
Highway Allocation and Incentives	(11)	\$ 3,700,000.00
	(12)	\$ -
Motor Vehicle Fee	(13)	\$ -
Municipal Equalization Fund	(14)	\$ 2,522.00
Insurance Premium Tax	(15)	\$ -
Nameplate Capacity Tax	(15a)	\$ -
TOTAL RESTRICTED FUNDS (A)	(16)	\$ 23,352,184.00

LC-3 Lid Exceptions

Capital Improvements (Real Property and Improvements on Real Property)	\$ 5,765,898.00	(17)
LESS: Amount of prior year capital improvements that were excluded from previous lid calculations but were not spent and now budgeted this fiscal year (<i>cannot exclude same capital improvements from more than one lid calculation.</i>) <i>Agrees to Line (6).</i>	\$ 1,498,958.00	(18)
Allowable Capital Improvements	(19)	\$ 4,266,940.00
Bonded Indebtedness	(20)	\$ 955,777.00
Public Facilities Construction Projects (Statutes 72-2301 to 72-2308)	(21)	
Interlocal Agreements/Joint Public Agency Agreements	(22)	\$ 3,191,872.00
Public Safety Communication Project (Statute 86-416)	(23)	
Benefits Paid Under the Firefighter Cancer Benefits Act	(23a)	
Payments to Retire Interest-Free Loans from the Department of Aeronautics (Public Airports Only)	(24)	
Judgments	(25)	
Refund of Property Taxes to Taxpayers	(26)	
Repairs to Infrastructure Damaged by a Natural Disaster	(27)	
TOTAL LID EXCEPTIONS (B)	(28)	\$ 8,414,589.00

TOTAL RESTRICTED FUNDS For Lid Computation (To Line 9 of the Lid Computation Form) <i>To Calculate: Total Restricted Funds (A)-Line 16 MINUS Total Lid Exceptions (B)-Line 28</i>	\$ 14,937,595.00
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Total Restricted Funds for Lid Computation **cannot** be less than zero. See Instruction Manual on completing the Lid Supporting Schedule.

CITY OF NORFOLK, NE

COUNCIL ORDINANCE, STATE FORMS, & LID COMMITTEE REVIEW



309 N 5th Street
Norfolk, NE 68701-4092
P402-844-2000 F402-844-2001
www.norfolkne.gov

August 29, 2023

Mayor Josh Moenning
and Norfolk City Council
City of Norfolk
309 North 5th Street
Norfolk, NE 68701

Dear Mayor Moenning and City Council Members:

The Property Tax Relief Assurance Committee was established by Ordinances No. 3240 and No. 3257 to provide a review responsibility of use of local sales tax for property tax relief. LB 989, enacted in the Nebraska Legislature’s 1998 session, preempts the City’s self-imposed 5% lid; therefore the committee has conducted its annual evaluation of the City’s FY 2023-2024 General Fund budget on LB 989 criteria.

LB 989 places a lid on certain revenues (restricted funds) including both property tax and sales tax. In addition, the lid covers motor vehicle tax, in lieu of taxes, motor vehicle pro-rate, municipal equalization funding, city highway

allocation funds and transfers of surplus fees to fund services not directly related to the fee. Exempted from the lid are restricted funds budgeted for purchase of real property and improvements on real property, debt service, interlocal agreements, and some other limited exceptions. Allowable growth in net restricted funds is limited to the total of the following:

- a) 2.5% annual growth for the fiscal year ending 2024
- b) The increase in taxable valuation attributable to growth, in excess of 2.5%
- c) An additional 1% upon ¾ vote of the governing body
- d) Carry-over of unused budget authority from prior years.

Each year City departments and divisions submit their budget requests in four service levels. This year the first level assumes a 4% increase in funding authorized in the prior year. The second level assumes a 5% increase. Both are reduced service levels since budgets must absorb inflation and growth to maintain service. The third level is a 6% increase over the prior year and is the maintenance level. The fourth level can exceed the 6% increase and is the level the department or division head feels is ideal.

The City’s assessed valuation increased 8.32% this year. Budgeted property tax increases \$285,920, while still allowing the property tax levy rate to decrease 1.1 cents. The City’s largest General Fund revenue, sales tax, is budgeted to increase \$514,258 or 4.64%. NPPD lease revenue, the third largest General Fund revenue, is budgeted to increase \$65,585 or 1.41%. Together these

CITY OF NORFOLK, NE

COUNCIL ORDINANCE, STATE FORMS, & LID COMMITTEE REVIEW

three revenue sources comprise \$22.2 million or 77% of total General Fund revenue. Total General Fund revenue increases from \$27,790,440 last year to \$28,749,243 this year, a 3.45% increase.

Total General Fund expenditures are budgeted to increase \$906,486 or 2.90% this year. The budget contains a 3.5% cost of living adjustment, a 5% increase in group health insurance premiums, and an increase in property and liability insurance. The Assistant City Administrator/Public Safety Director position and the vacant Management Analyst position were eliminated and a Human Resources Director position was added. An additional Street Equipment Operator position was also added. Capital outlay was kept to a minimum to limit total General Fund expenditures, resulting in a \$250,171 decrease in capital outlay.

The City is able to increase budgeted ending General Fund balance from \$4,042,725 last year to \$4,727,360 this year, an increase of \$684,635. Of the \$4.7 million ending balance, \$719,826 is either restricted or held by the County Treasurer resulting in unrestricted General Fund balance of \$4.0 million or 13.9% of operating expenditures. The Government Finance Officers Association recommends minimum General Fund unrestricted cash reserves of two months, or about 16% of operating expenditures and the City is working to increase ending balance after using cash reserves to pay off the Series 2017 Bonds in 2022.

Property tax budgeted in the Debt Service Fund remains the same as the prior year at \$1,011,062. The Vehicle Parking Fund levies the maximum 35 cents per \$100 of valuation allowed by state statutes. The assessed valuation for the

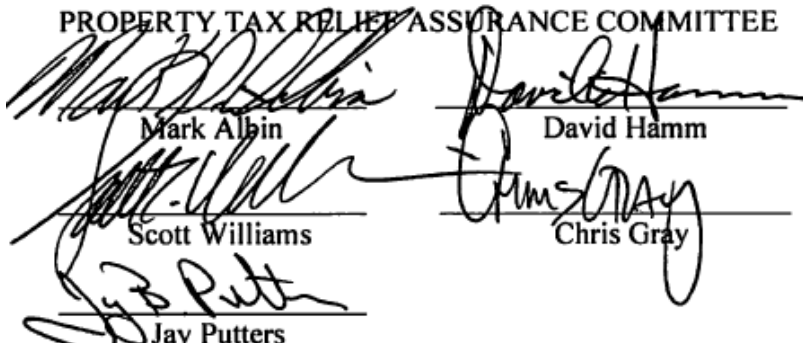
Vehicle Parking District increased 3.37%, which increased property taxes \$3,392. The City's levy rate decreases .011189 to .293114 and will move from fifth lowest to third lowest of the 30 Nebraska first-class cities, if the other cities maintain their levy rate.

Our function is not to oppose nor advocate certain budgetary policy decisions of the Mayor and City Council. Our responsibility by City ordinance is to review the General Fund revenues as they are impacted by Ordinances No. 3240 and No. 3257 and inform Norfolk citizenry as to two factors: (1) the use of local sales tax for property tax relief; and (2) the impact of the City's self-imposed budget limitation ordinance on proposed General Fund Revenues. As LB 989 preempts this charge, our conclusions are affected accordingly.

The FY 2023-2024 budget complies with LB 989 and uses local sales tax for property tax relief. The City could have increased property tax an additional \$203,518 and still complied with LB 989.

Sincerely,

PROPERTY TAX RELIEF ASSURANCE COMMITTEE



Mark Albin David Hamm
Scott Williams Chris Gray
Jay Putters

Fund Description

The City of Norfolk utilizes a fund structure as outlined below. A fund is an accounting entity that has a set of self-balancing accounts and records all financial transactions for specific activities or governmental functions. Funds are divided into various types. Funds used to account for a state or local government's "governmental type" activities and are known as "governmental funds." Fund types used to account for a government's "business-type" activities and are known as "proprietary funds." Following is the City of Norfolk's fund structure:

GOVERNMENTAL FUNDS:

General Fund

The General Fund accounts for of the financial resources of the city except those required to be accounted for in another fund. It serves as the primary reporting vehicle for current governmental operations including Police, Fire, Culture and Recreation, Public Works, and General Administration.

Special Revenue Funds

Special Revenue Funds are used to account for revenues derived from specific taxes or other earmarked revenue sources which, by law, are designated to finance particular functions or activities of government and which therefore cannot be diverted to other uses. The City has the following special revenue funds:

City Highway Allocation Fund

This fund is used to account for the City's share of motor fuel tax revenues that are legally restricted to street expenditures.

Vehicle Parking Fund

This fund is used to account for the revenues and expenditures of Parking District No. 1. This is a special taxing district, encompassing the downtown area, created for the purpose of providing and maintaining off-street parking lots for employees and customers of the downtown businesses.

Community Development Block Grant Fund

This fund is used to account for various community development grants and related program income. The use of these funds is restricted to community and economic development activities, as defined in the grant agreements.

Specialized Narcotics Abuse Reduction Effort Fund

This fund is used to account for contributions from various local law enforcement agencies in a nine county area of northeast Nebraska. The contributions are used for drug enforcement actives in the area. This fund was previously funded with federal grant revenue received through the Nebraska Crime Commission.

911 Fund

This fund is used to account for proceeds from a \$1.00 per month surcharge on each local exchange access telephone line which physically terminates within the City of Norfolk's designated 911 telephone service area. Beginning September, 2007 the City expanded its telecommunication occupation tax with 2/3 of the expanded occupation tax going to the 911 Fund. These funds are used for the provision of 911 emergency telephone services to various emergency response agencies in the City of Norfolk's 911 telephone service area. This service area covers parts of four (4) counties and receives emergency phone calls for the provision of law enforcement, fire, and rescue services. The revenue from this fund has been

received into the Norfolk/Madison Dispatch Fund beginning in FY 2021-2022.

Region 11 Emergency Management Fund

This fund is used to account for revenue received for emergency management in Antelope County, Pierce County, Madison County, and the City of Norfolk. These governments contribute to the fund based on population. This fund also accounts for emergency management grants received for the area.

LB840 Economic Development Fund

This fund is used to account for receipts from the levy of property taxes on real and personal property for the LB 840 economic development program. LB 840 was the legislative bill approved by the Nebraska Legislature in 1991 adopting the Local Option Municipal Economic Development Act. This Act authorizes cities to spend local sales or property tax revenue for economic development including offering incentives to attract business.

Wireless 911 Fund

This fund was created pursuant to an agreement with the Nebraska Public Service Commission to track receipts from the State for wireless 911 taxes. The funds are used for equipment, software, maintenance, and any other expenditures necessary for the provision of wireless 911 service.

Economic Development Operating Fund

This fund was created to account for the operations of the Economic Development Fund. Madison County and the City of Norfolk both contribute equally to fund personnel costs, travel, and other necessary operating expenses

relating to economic development. This contribution is adjusted per the interlocal agreement.

ARP Fund

This fund was created to account for funding from the American Rescue Plan Act and to document the projects funded.

Norfolk/Madison Dispatch

This fund is used to account for the agreement between the City and Madison County to provide 911 dispatch services in the Norfolk and Madison County area.

Debt Service Fund

The Debt Service fund is used to account for the accumulation of resources for the payment of general obligation bond principal and interest from governmental resources, and special assessment bond principal and interest from special assessment levies when the government is obligated in some manner for the payment.

Capital Projects Fund

The Capital Projects Fund is used to account for the acquisition and construction of assets included in the Capital Improvement Program, generally those assets costing \$50,000 or more, other than those financed by propriety funds and trust funds.

Special Assessment Funds

The Special Assessment Funds are used to account for the construction and financing of infrastructure fixed assets financed through special assessment against property benefited.

PROPRIETARY FUNDS:

Two fund types are used to account for a government’s business-type activities (activities that receive a significant portion of their funding through user fees). These are the enterprise funds and the internal service funds.

Enterprise Funds

The enterprise funds account for operations that are financed and operated in a manner similar to private business enterprises, where the intent of the government is that the cost of providing goods or services to the general public on a continuing bases be financed or recovered primarily through user charges or where the government has decided that periodic determination of net income is appropriate for accountability purposes. Enterprise funds budgeted and included in the document are:

- Water**
- Sewer**
- Solid Waste Management**
- Stormwater Utility**

Internal Service Funds

Internal service funds are used by state and local government to account for the financing of goods or services provided by one department or agency to other departments or agencies on a cost reimbursement basis.

Group Insurance Fund

The Group Insurance Fund is used to account for the accumulation of resources and fund claims under the City’s self-insured health and dental plans.

FIDUCIARY FUNDS – NOT BUDGETED:

Two fund types are used to account for assets held by the City in trust or custodial capacity. These are the trust funds and the custodial funds. These funds are not part of the budget, but are a part of the City’s audited financials.

Trust Funds

Trust funds are used to account for assets held by the City in a trustee capacity such as the following pension trust funds, which are used to account for the accumulation of resources for pension benefit payments to qualified employees:

- Firemen’s Retirement Fund**
- Police Retirement Fund**
- Civilian Retirement Fund**
- 457 Deferred Compensation Fund**

Custodial Funds

Custodial funds are used to account for assets held by the City as an agent for individuals, private organizations, other governments and/or other funds.

Community Development Agency Fund

This fund is used to account for the accumulation of resources for payment of principal and interest on tax increment financing bonds issued by the Community Development Agency of the City of Norfolk. These bonds were issued to provide the long-term financing for the redevelopment of various blight and substandard areas around the City of Norfolk. These bonds are payable only from real estate taxes on certain property located within these plan areas and do not constitute general obligations of the Agency or the City.

Financial Policy and Basis of Budgeting

To accomplish efficient tracking and control spending, all funds are budgeted on a line-item cash basis, which differs from the financial statements that are prepared in accordance with generally accepted accounting principles. Under this basis Fund Balance is the funds' cash balance. Under the cash basis of accounting, transactions are recognized when cash is received or paid. Cash basis accounting measures financial results for a period as the difference between cash received and cash paid. A balanced budget is when available funds beginning cash plus revenues equal or exceed expenditures.

The City upholds the following budgetary and financial policies to achieve a balanced budget, while maintaining or enhancing current service levels:

- Conservative revenue projections. In most cases revenues are budgeted at the amount actually received in the prior year even for revenues, which show consistent growth.
- Competitive employee compensation through an annual comparability study encompassing salary and benefits of eight first class cities.
- Adequate fund reserve for the General Fund as established by the City Council at a target of \$4,625,691 plus restricted funds and cash held by the County Treasurer. Ordinance No. 3577 adopted August 15, 1988 requires a minimum General Fund ending balance of \$1 million. If adjusted for inflation, this would be \$2.6 million.
- Sound cash management and investment. Cash and investments are pooled. Investments are limited to fully collateralized local bank Certificates of Deposits (CDs) or U.S. Treasury obligations with a maximum

maturity of one year. The operating account is bid with the local banks every four years to achieve the highest return net of expenses.

- Sound debt management.
- Annual and multi-year review of capital projects.
- Utilizing long-term financial plan to monitor the effect of large capital projects and revenue and expenditure trends out ten years along with expected levy rates.

The basis of accounting the City uses for purposes of financial reporting is in accordance with generally accepted accounting principles (GAAP), which is not the same basis used in preparing the budget document. Governmental funds are required to use the modified accrual basis and proprietary funds are required to use the accrual basis of accounting in GAAP financial statements whereas the cash basis of accounting is used in those same funds for budgetary purposes. Disparities between GAAP and the budgetary basis of accounting often occur because regulations governing budgets differ from GAAP. Nebraska cities are required to budget on the cash basis.

The timing of revenue and expenditures are different under the City's GAAP basis of accounting than under the budgetary basis of accounting. In GAAP accounting revenues are recognized in governmental funds as soon as they are both "measureable" and "available" whereas revenue recognition under the budgetary basis of accounting is deferred until amounts are actually received in cash. Under the GAAP basis of accounting used in proprietary funds, the receipt of long-term debt proceeds, capital outlays, and debt service principal payments are not reported in operations, but allocations for depreciation and amortization expense are recorded. The opposite is true under the budgetary basis of accounting. The Special Assessments Fund structure used for budgetary

purposes differs from the structure used in the City's GAAP financial statements. The City's budget document does not include trust funds or custodial funds that are included in the GAAP financial statements.

Management of the City is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the City are protected from loss, theft, or misuse; that adequate accounting data is compiled to allow for the preparation of financial statements in conformity with generally accepted accounting principles; and present supplementary schedules comparing budget to actual. Detailed reports are distributed monthly to all divisions for review and to facilitate internal control.

The budget modification process depends on the type of modification being sought. If a department or division head wishes to purchase unbudgeted machinery, tools or equipment, he can choose to do so by exchanging it for another item within the same account. If an exchange is not possible and the item is not deferrable, the City Administrator must review and approve the request, or at his discretion, the Mayor and City Council. Exchanges of budgetary authority between accounts is generally not allowed. If any piece of equipment fails and was unforeseen at budget time, purchasing normally approves replacement up to \$1,500. Amounts over \$1,500 are approved by the City Administrator or the Mayor and City Council.

The Municipal Proprietary Function Act allows Cities to separately adopt budgets for their proprietary functions. The City of Norfolk has four proprietary functions: Water, Sewer Solid Waste, and Stormwater. The budget for these funds is adopted under the Municipal Proprietary Function Act. The Act requires that if actual expenditures for a proprietary function exceed budget, the governing body adopt a proprietary

function reconciliation statement within 90 days after the end of the fiscal year reflecting any difference between the adopted proprietary budget statement and the actual expenditures for the year. After adoption, the proprietary function reconciliation statement must be published in a newspaper of general circulation. If expenditures exceed the budget by more than 10%, the proprietary function reconciliation statement shall only be adopted following a public hearing.

Legally a municipality is not required to amend its budget if total expenditures for all non-proprietary functions are not exceeded. If total expenditures are exceeded, the budget must be formally amended after a public hearing. Notice of this hearing must be published at least five days in advance and a copy of the revised budget as adopted, filed with the County Clerk and Auditor of Public Accounts.

This budget has complied with all relevant financial policies.

Debt Policy

The State of Nebraska has no mandated restrictions or limits for municipalities indebtedness; therefore, the City of Norfolk developed the following policies to insure sound financial management of the City's debt:

1. The City will not issue bonds with maturities longer than the estimated useful life of the projects being financed.
2. Refundings for interest rate savings are not normally undertaken unless the present value of the interest rate savings is at least 4% of the refunded principal.
3. Normally, advance refundings for the purpose of interest rate savings are not undertaken unless the escrow account can be invested at an interest rate at least equal to the rate on the refunding bonds.
4. Revenue bond principal and interest are payable solely from the revenues of the enterprise funds and are not general obligation debt of the City.
5. The Combined Utilities debt of the City is legally backed by revenues of the Water, Sewer, and Solid Waste Funds; however, the City's policy is to pay the debt issued for each only out of revenues of the Enterprise Fund receiving the benefits.
6. All City special assessment debt is issued with a general obligation backing; however, the portion of this debt issued to finance projects which specially benefit particular properties are repaid from assessments against the properties benefited.

The justification and impact on current and future operations of items purchased with new debt issues are detailed in the Capital Improvement Summary section of this document.

Capital Improvement Policy

1. The City prepares a complete capital improvement program (CIP) for all capital outlays for the next ten years costing in excess of \$50,000. The City is also required to annually adopt a One and Six Year Street Improvement Plan per the Nebraska Department of Transportation. The One and Six Year Street Improvement Plan is approved annually as part of the CIP and the budgeting process.
2. Each capital outlay meeting this criteria is identified along with a description of the project and its relationship to other projects. Project expenditures by years are estimated along with total project cost. Project income and future impact on the operating budget related to the project after completion are identified.
3. Projects are ranked in four categories
 - ⇒ urgent - Project cannot reasonably be postponed because it will provide a remedy for conditions dangerous to citizen health, welfare and safety or it brings the municipality into compliance with legal requirements.
 - ⇒ necessary - Project should be carried out within a few years because present service capability will be over extended.
 - ⇒ desirable - Project needed for additional departmental efficiency to improve service delivery or to conserve future public funds.
 - ⇒ deferrable - Project needed for ideal operation, either not adequately planned or must be reviewed regarding community needs.
4. Proposed funding sources for the project are identified.
5. Department and division requests are submitted to the risk manager/operations manager for inclusion in the CIP and long-term financial plan.
6. The Council reviews the CIP as part of the long-term financial planning process and incorporates the upcoming year of the CIP in the budget.
7. The CIP, including the One and Six Year Street Improvement Plan, is forwarded to the Norfolk Planning Commission for review.
8. The Planning Commission reviews and forwards its recommendation to the City Council.
9. Formal public hearing in front of the City Council is held to consider the CIP, including the One and Six Year Street Improvement Plan.
10. After the public hearing, the plan, as amended by the City Council, is formally approved, normally at the same time that the budget it approved.
11. Any debt issued to finance projects must fall within the City's debt policies as described elsewhere in the budget.
12. All General Fund CIP items are budgeted in the Capital Projects Fund and funded by transfer from the General Fund budgeted in the Administration Division. The transfer for those items purchased with general revenues and not some dedicated revenue source, such as bonds, is consistent from year to year adjusting for inflation.

The anticipated future impact on debt service of capital items purchased through debt issues are detailed in the Debt Summary section of this document.

•January/February:

- Council Retreat
- Issuance of Capital Improvement Projects (CIP) Instruction Memo

•March:

- Departmental CIP Submittals

•April:

- CIP Committee Review
- City Administrator's CIP Review
- Issuance of Budget Instructions

•May:

- Preparation of Revenue Projections and Departmental Budgets
- Revenue Projections and Departmental Submittals

•June:

- Budget Balancing Process

•July:

- Long-term Financial Plan updates
- City Administrator Budget Review Sessions
- Mayor and City Council Budget Work Sessions open to public

•August:

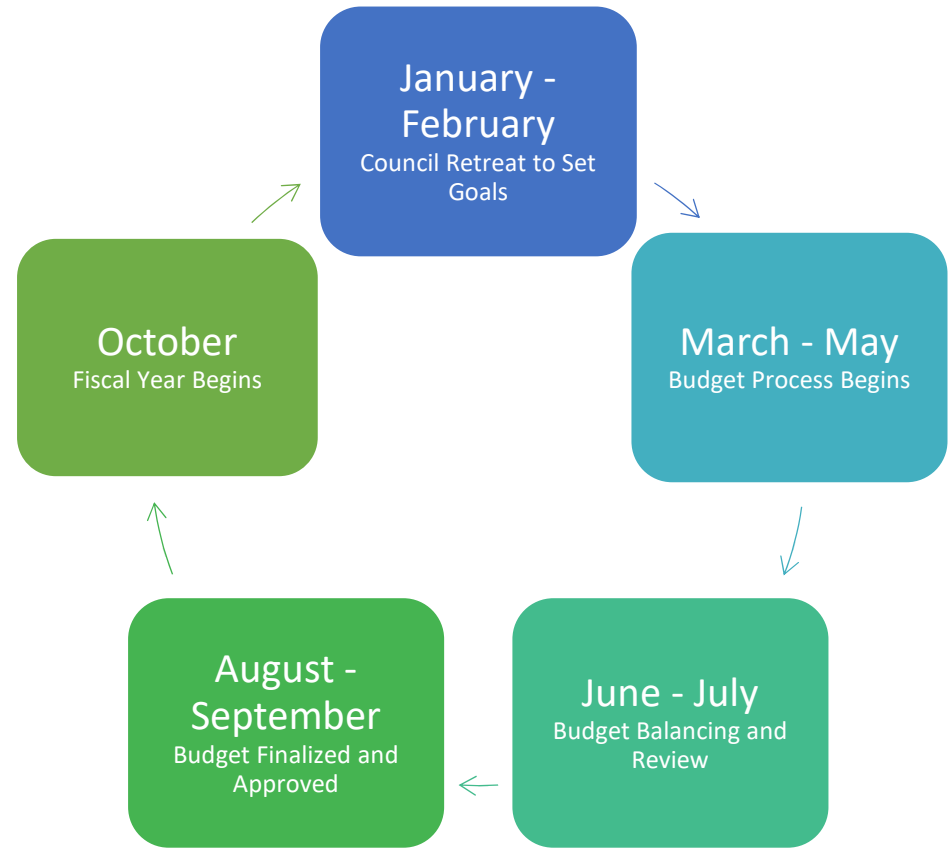
- Political Subdivisions submit Levy Requests by the 1st
- Townhall Meeting
- Planning Commission Review of CIP including the Street Improvement Plan
- Proposed Budgets placed on City's website for Citizen Review
- Deadline for Certification of the Current Value of Taxable Property is the 20th
- Property Tax Relief Assurance/Budget Limitation Compliance Review Committee

•September:

- Final Allocation for Public Subdivisions determined by the 1st
- If participating in the Joint Public Hearing, Property Tax Request sent to County by the 4th
- Proposed Budget and CIP Filed with City Clerk and Public Hearing published at least five days prior
- County Clerk sets Preliminary Property Tax Rate on the 10th
- Preliminary Property Tax Rates Published in Newspaper by the 15th
- Joint Public Hearing, if applicable, held between 14th and 23rd
- Adoption of Final Budget and CIP, including the Street Improvement Plan
- Deadline for County and State to receive Approved Budget is the 30th

•October:

- Fiscal Year Begins the 1st
- Property Tax Levy Adopted by County Board by the 20th



Budget Preparation

The FY 2023- 2024 municipal budget preparation involves interaction of City department and divisions, Planning Commission, Finance Committee, City Council, and the general public. The process begins with the issuance of capital improvement projects (CIP) instructions. The Finance Officer issues the budget instructions in late April. These instructions require each department or division to submit its request in four service level options, two that reduce expenditures and services, after accounting for inflation, and two that either maintain or improve services. The four service level options are outlined as follows:

- ⇒ Decremental Level #1: This level assumes a 4% increase in the amount of funding authorized for the department or division from the previous fiscal year. Though a specific decreased percentage is not required, a functional funding reduction occurs. The effect of beginning with a 4% increase forces the department or division manager to decrease services or expenditures until the funding level absorbs the projected impact of inflation.
- ⇒ Decremental Level #2: This level assumes a 5% increase in the amount of funding authorized for the department or division from the previous year. The City maintains salary and benefit comparability according to criteria of the Nebraska Commission of Industrial Relations, which may require allocations to personnel accounts at the expense of other line items.
- ⇒ Maintenance Level #3: This level assumes a 6% increase in the amount of funding authorized for the department or division from the previous year. This level approximately matches growth and inflation over the long-term. This level is our TARGET and will be the level that the budget review committee focuses their initial review.

- ⇒ Model Level #4: This level is a model level and contains items that are needed by the division that didn't fit in Level #3. This level isn't intended to be a budgetary wishful thinking and should only include items of importance, the need for which is clearly explained in the respective division head impact analysis.

Most budget requests are organized into three major categories of line items: (1) personnel; (2) operations and maintenance; and (3) capital outlay. Others include debt service. Fixed costs (i.e. utilities, telephone, debt service, etc.) are likely irreducible and are budgeted the same in all service levels. Each division provides supporting detail, which includes a narrative of all line items, individually identified by expenditure code and description, of each proposed service level. In every service level the manager must provide their frank assessment of the budgetary "trade-offs."

These four service level options are reviewed by administration staff in June and the budget brought into balance and the long-term financial plan updated to reflect the budget. In July each department or division head reviews their budget requests with the City Administrator. Council work sessions are then held to review the proposed budget and CIP. A town hall meeting is held to solicit citizen input, if necessary. The preliminary budgets are put on the City's web site for citizen review and comments and in mid-September the Council holds the formal budget hearing after which the budget is adopted.

CITY OF NORFOLK, NE
BUDGET SUMMARY
 Fiscal Year 2023-2024

REVENUES	GENERAL FUND	SPECIAL REVENUE FUNDS*	DEBT SERVICE FUND	CAPITAL PROJECTS FUND	SPECIAL ASSESSMENT FUNDS	ENTERPRISE FUND**	INTERNAL SERVICE FUND	TOTAL
Beginning Fund Balance	8,102,990	11,630,595	4,298,715	3,258,738	1,638,884	11,506,720	4,432,171	44,868,813
Taxes	18,748,383	263,350	1,068,062	-	-	-	-	20,079,795
Licenses & Permits	404,050	-	-	-	-	-	-	404,050
Inter-Govern. Revenue	721,628	6,316,110	37,000	2,318,299	-	2,800,000	-	12,193,037
Charges for Service	2,978,408	212,720	-	-	-	12,150,833	5,770,380	21,112,341
Rent & Other Revenue	5,587,974	4,000	-	1,415,470	-	514,500	-	7,521,944
Interest Income	143,800	237,400	136,500	70,500	161,314	296,500	59,912	1,105,926
Transfers	165,000	1,218,852	-	1,576,802	191,318	-	-	3,151,972
Proceeds of Debt	-	5,000,000	-	2,780,000	2,411,000	12,052,160	-	22,243,160
Special Assess. Levied	-	-	-	-	304,044	-	-	304,044
Non-revenue Receipts	-	30,378	-	-	-	-	-	30,378
Total Revenue	28,749,243	13,282,810	1,241,562	8,161,071	3,067,676	27,813,993	5,830,292	88,146,647
Total Funds Available	36,852,233	24,913,405	5,540,277	11,419,809	4,706,560	39,320,713	10,262,463	133,015,460
EXPENDITURES								
Personnel	22,598,867	2,018,578	-	-	-	3,631,160	5,456,196	33,704,801
Operations & Maintenance	6,311,701	2,479,335	3,000	123,500	44,000	6,123,517	229,085	15,314,138
Capital Outlay	662,488	12,301,755	-	9,854,781	2,367,000	18,177,685	-	43,363,709
Debt Service	-	1,208,406	543,634	-	764,569	1,928,605	-	4,445,214
Transfers	2,551,817	258,837	191,318	-	-	150,000	-	3,151,972
Total Expenditures	32,124,873	18,266,911	737,952	9,978,281	3,175,569	30,010,967	5,685,281	99,979,834
Ending Balance	4,727,360	6,646,494	4,802,325	1,441,528	1,530,991	9,309,746	4,577,182	33,035,626
Total Funds Accounted For	36,852,233	24,913,405	5,540,277	11,419,809	4,706,560	39,320,713	10,262,463	133,015,460

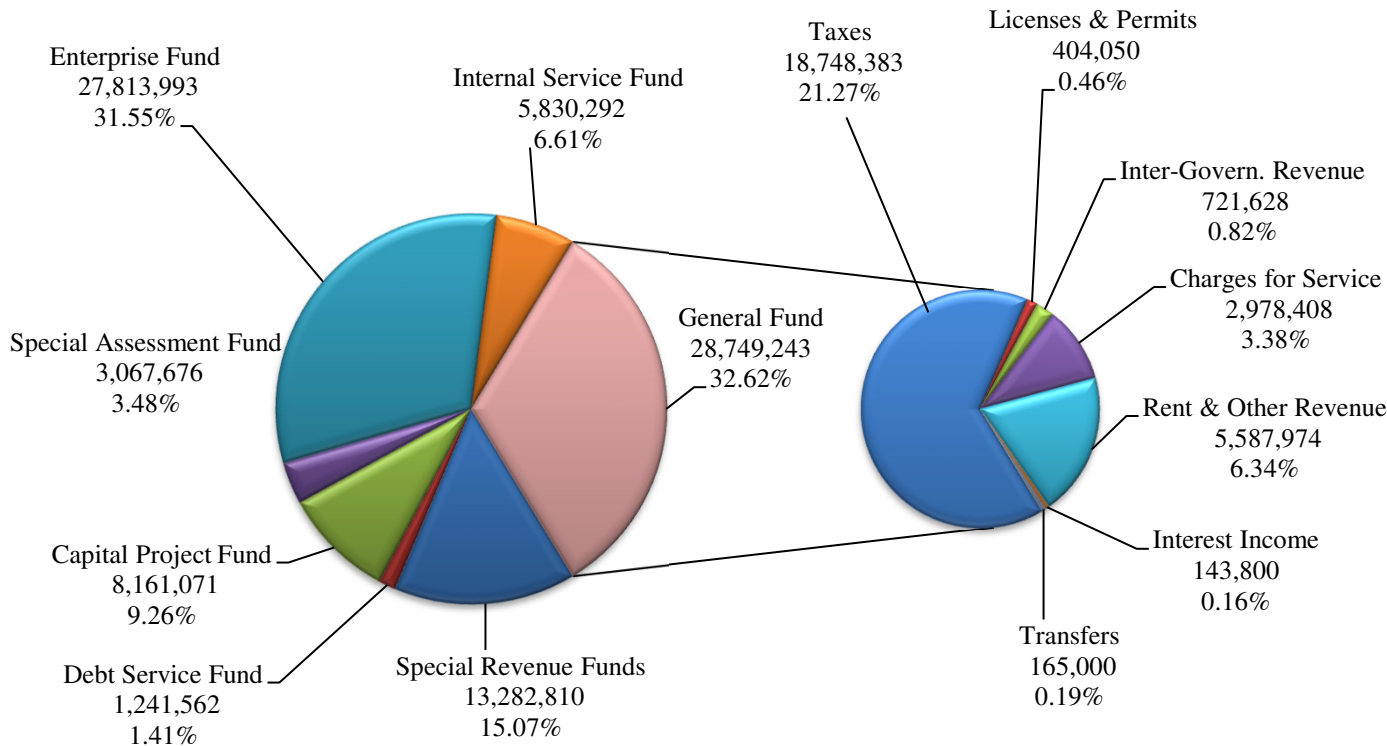
* Special Revenue Funds include the following funds: CHAF, Vehicle Parking, CDBG, SNARE, Region 11, Wireless 911, Economic Development Operating, ARP Fund, and Norfolk/Madison Dispatch.

**Enterprise Funds include the following funds: Water and Sewer Maintenance, Water Pollution Control, Solid Waste Management, and Stormwater Utility.

CITY OF NORFOLK, NE

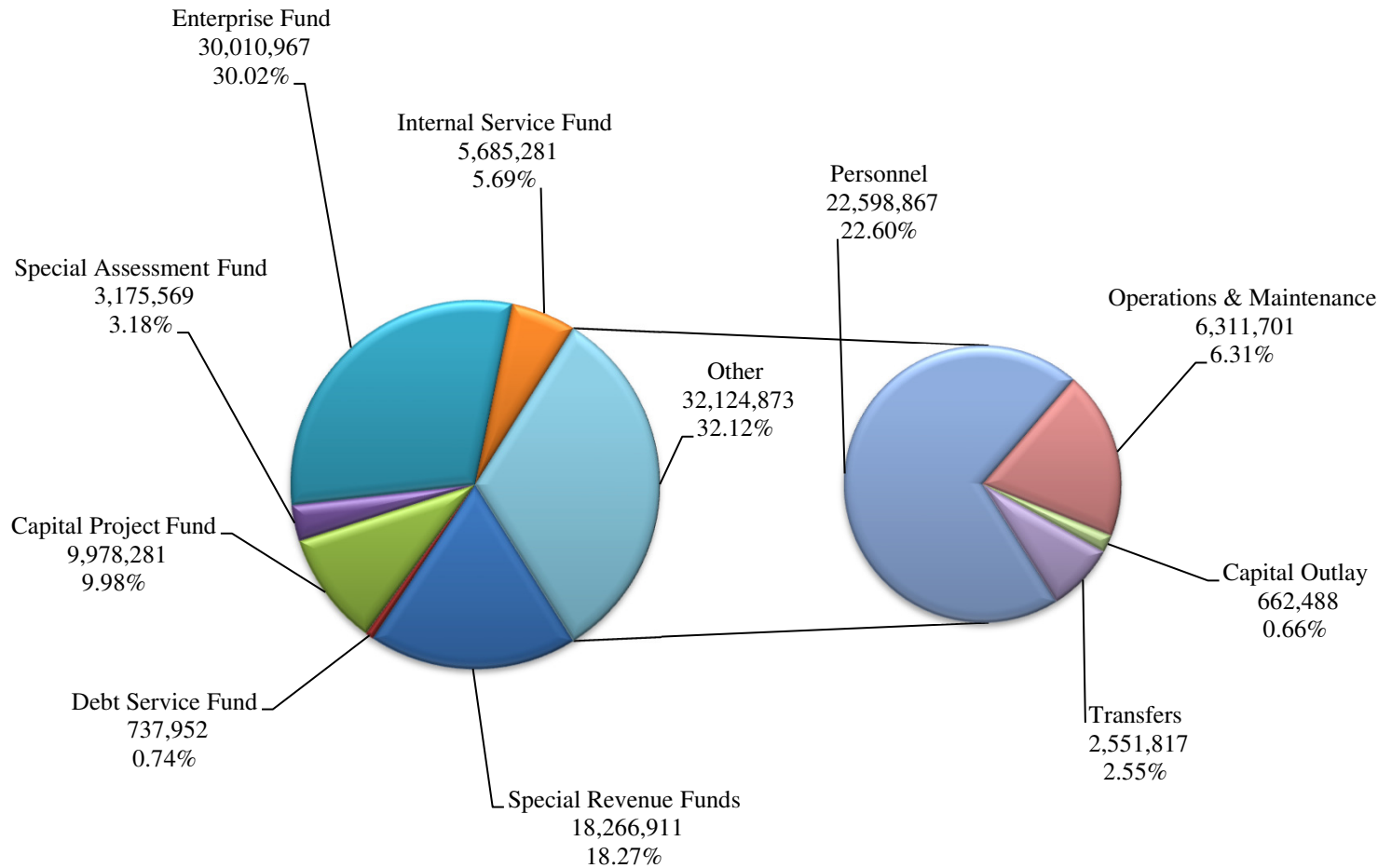
SUMMARY BUDGET

SOURCE OF FUNDS FY 2023-2024



General Fund increases \$958,803 or 3.45% primarily due to increases in property tax, sales tax, charges for service, and interest income. The Special Revenue Funds increase \$5,723,208 or 75.71% primarily due to budgeting additional grants and proceeds of debt in the CHAF Fund for street improvements. Debt Service Fund increases \$96,800 or 8.46% primarily due to an increase in interest rates. The Capital Projects Fund increases \$1,716,145 or 26.63% primarily due to increases in grants, interest income and proceeds of debt. The Special Assessment Fund decreases \$755,396 or 19.76% primarily due to budgeting additional proceeds of debt to fund assessment projects the previous year. The Enterprise Funds increase \$12,093,486 or 76.93% primarily due to budgeting proceeds of debt to fund water, sewer, and wastewater capital projects.

USE OF FUNDS FY 2023-2024



General Fund increases \$751,741 or 2.41% primarily due to increases in personnel, operations and maintenance costs, which are partially offset by decreases in capital outlay and transfers. The Special Revenue funds decrease \$5,084,462 or 21.77% primarily due to eliminating operating costs for LB 840 and decreases in capital projects and transfers, which are partially offset by an increase in personnel and debt service payments. The Capital Projects Fund increases \$966,993 or 11.25% primarily due to budgeting additional capital projects and corresponding bond issuance costs for proceeds of debt to fund the projects. The Special Assessment Fund decreases \$828,882 or 20.7% primarily due to a decrease in infrastructure extension projects. The Enterprise Fund increases \$7,622,127 or 33.96% due to increasing water, sewer, and wastewater capital outlay projects and debt service payments, which are partially offset by a decrease in solid waste capital outlay projects with the transfer station site improvements nearing completion.

CITY OF NORFOLK, NE
BUDGET SUMMARY
HISTORY

	2020-2021	2021-2022	2022-2023	2022-2023	2023-2024	Dollar	Percent
	ACTUAL	ACTUAL	ESTIMATED	BUDGET	BUDGET	Increase (Decrease)	Increase (Decrease)
REVENUES							
Balance Brought Forward	40,712,065	45,668,857	66,710,073	49,896,663	44,868,813	(5,027,850)	(10.08%)
Taxes	18,366,139	18,547,136	19,282,364	19,251,225	20,079,795	828,570	4.30%
Licenses & Permits	470,042	411,660	751,275	420,340	404,050	(16,290)	(3.88%)
Inter-Govern. Revenue	10,219,894	10,422,371	8,833,643	8,139,940	12,193,037	4,053,097	49.79%
Charges for Service	17,896,020	19,562,889	20,346,033	19,859,129	21,112,341	1,253,212	6.31%
Rent & Other Revenue	5,683,479	7,870,233	8,126,611	9,306,244	7,521,944	(1,784,300)	(19.17%)
Interest Income	284,879	438,675	965,270	464,355	1,105,926	641,571	138.16%
Transfers	3,369,661	4,606,731	3,657,691	3,316,809	3,151,972	(164,837)	(4.97%)
Proceeds of Debt	4,390,000	25,872,606	285,000	7,035,000	22,243,160	15,208,160	216.18%
Special Assess. Levied	2,585,812	1,072,927	559,699	340,857	304,044	(36,813)	(10.80%)
Non-revenue Receipts	54,670	53,065	47,048	31,128	30,378	(750)	(2.41%)
Total Revenue	63,320,596	88,858,293	62,854,634	68,165,027	88,146,647	19,981,620	29.31%
Total Funds Available	104,032,661	134,527,150	129,564,707	118,061,690	133,015,460	14,953,770	12.67%
EXPENDITURES							
Personnel	25,437,371	27,938,469	29,757,680	32,854,166	33,704,801	850,635	2.59%
Operations & Maintenance	10,595,230	11,382,101	12,656,697	13,975,657	15,314,138	1,338,481	9.58%
Capital Outlay	9,028,631	18,971,157	35,625,866	42,565,941	43,363,709	797,768	1.87%
Debt Service	9,932,911	4,918,619	2,997,960	3,387,545	4,445,214	1,057,669	31.22%
Transfers	3,369,661	4,606,731	3,657,691	3,316,809	3,151,972	(164,837)	(4.97%)
Total Expenditures	58,363,804	67,817,077	84,695,894	96,100,118	99,979,834	3,879,716	4.04%
Ending Balance	45,668,857	66,710,073	44,868,813	21,961,572	33,035,626	11,074,054	50.42%
Total Funds Accounted For	104,032,661	134,527,150	129,564,707	118,061,690	133,015,460	14,953,770	12.67%

CITY OF NORFOLK, NE

SUMMARY BUDGET

FUND BUDGET SUMMARY

FUND CODE: 001

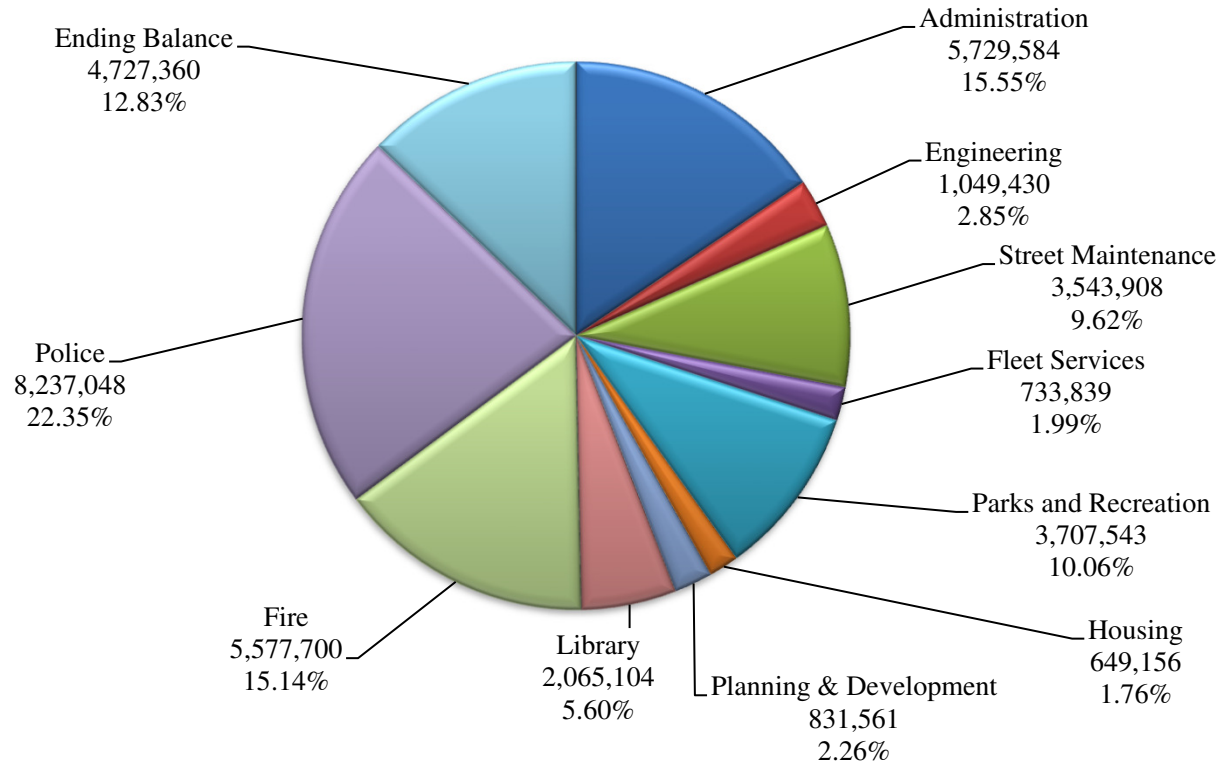
Description	2020-2021 Actual	2021-2022 Actual	2022-2023 Estimated	2022-2023 Budget	2023-2024 Budget	Dollar Increase (Decrease)	Percent Increase (Decrease)
Beginning Fund Balance	8,386,362	9,340,196	8,486,956	7,470,672	8,102,990	632,318	8.46%
Taxes	15,066,084	16,705,915	18,060,370	17,923,205	18,748,383	825,178	4.60%
Special Assessments Levied	17,616	7,412	15,345	-	-	-	-
Licenses & Permits	470,042	411,660	751,275	420,340	404,050	(16,290)	(3.88%)
Intergovernmental Revenues	3,047,982	1,189,722	1,470,833	761,722	721,628	(40,094)	(5.26%)
Charges for Service	2,729,933	2,693,866	2,861,966	2,626,929	2,978,408	351,479	13.38%
Rent & Other Revenue	5,514,254	5,781,011	5,658,587	5,590,944	5,587,974	(2,970)	(0.05%)
Other Interest Income	22,402	23,748	105,000	52,300	143,800	91,500	174.95%
Non-Revenue Receipts	166,566	251,758	415,000	415,000	165,000	(250,000)	(60.24%)
Total Revenue	27,034,879	27,065,092	29,338,376	27,790,440	28,749,243	958,803	3.45%
Total Funds Available	35,421,241	36,405,288	37,825,332	35,261,112	36,852,233	1,591,121	4.51%
Administration	4,414,751	6,401,581	5,434,398	5,741,695	5,729,584	(12,111)	(0.21%)
Engineering	644,297	761,702	912,877	1,035,273	1,049,430	14,157	1.37%
Street Maintenance	3,810,295	2,955,604	3,116,780	3,389,465	3,543,908	154,443	4.56%
Fleet Services	-	606,826	694,080	697,726	733,839	36,113	5.18%
Parks and Recreation	2,836,818	2,939,519	3,714,827	3,674,098	3,707,543	33,445	0.91%
Housing	531,299	563,644	592,547	634,829	649,156	14,327	2.26%
Planning & Development	563,759	622,192	727,529	787,156	831,561	44,405	5.64%
Library	1,664,082	1,745,667	1,914,026	1,967,706	2,065,104	97,398	4.95%
Fire	4,554,036	4,854,551	5,310,262	5,424,967	5,577,700	152,733	2.82%
Police	7,061,708	6,467,046	7,305,016	7,865,472	8,237,048	371,576	4.72%
Total Expenditures	26,081,045	27,918,332	29,722,342	31,218,387	32,124,873	906,486	2.90%
Ending Balance	9,340,196	8,486,956	8,102,990	4,042,725	4,727,360 *	684,635	16.93%
Total Funds Accounted For	35,421,241	36,405,288	37,825,332	35,261,112	36,852,233	1,591,121	4.51%

CITY OF NORFOLK, NE

* Includes restricted funds of \$4,825 for World War II Memorial. Also includes \$715,001 of cash held by County Treasurer.

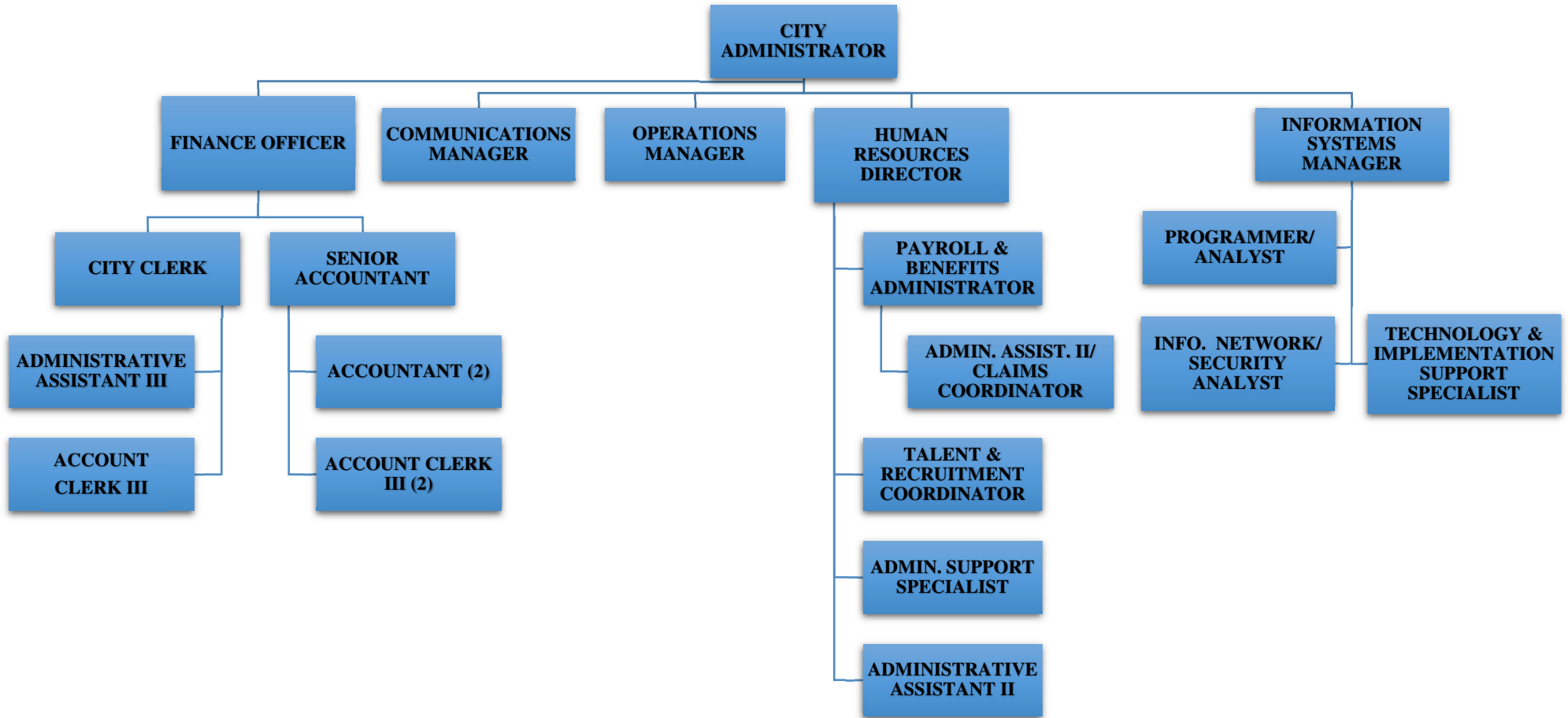
GENERAL FUND

GENERAL FUND EXPENDITURES FY 2023-2024 Distribution by Division or Function



Total General Fund budget increases \$1,591,121 or 4.51%. General Fund expenditures increase \$906,486 or 2.90%. All divisions were allowed a 6% increase from previous years budget and include a 3.5% COLA. Administration decreases .21% primarily due to the elimination of the Asst. City Admin./Public Safety Director and Management Analyst positions, the elimination of the landscaping grant program that was budgeted the previous year, and a decrease in transfers for capital projects. Engineering increases 1.37% primarily due to a decrease in fuel costs and budgeting less for Community Wayfinding design fees. Street Maintenance increases 4.56% primarily due to budgeting less capital items. Parks and Recreation increases 0.91% primarily due to budgeting fewer capital items. Housing increases 2.26% primarily due to office relocation to a rented facility. Fire increases 2.82% primarily due to a decrease in fuel costs and budgeting less for property condemnation. Police increases 4.72% primarily due to a decrease in fuel costs and budgeting fewer capital items.

Administration Organizational Chart



Mission Statement

To coordinate response to the requests and needs of citizens; to implement the directives of elected officials and provide qualified staffing for all departments; to provide high quality reporting and accounting functions; to oversee the maintenance and preservation of all vital city documents; and to assure cost effectiveness in all purchases and sales of city supplies and services.

Description of Office

To oversee and integrate administrative responsibilities of the city that are under the direction of the Mayor and Council.

Services

- Attends all meetings of the city council
- Investigates all affairs of the city and makes recommendations to the mayor and council
- Oversees and assesses the functions, duties, and activities of the various departments
- Keeps the Mayor and Council fully advised as to the financial condition of the city
- Responsible for preparation of annual budget
- Serves as public relations officer of city government; endeavors to investigate and adjust all complaints made or filed against the city; and cooperates with all community organizations to advance the best interests of the city and its citizens

Accomplishments for 2022-2023

- Continued to improve internal and external City communications and strengthen customer service.
- Worked with the Greater Norfolk Economic Development Foundation to facilitate strategic growth and attract key businesses. **(Mayor and City Council Goal #1)**

CITY OF NORFOLK, NE

- Partnered with the private sector to extend City infrastructure in the Northeast Industrial Area. Completed water and sewer extensions to Norfolk Crush by Fall, 2023.
- Completed the water system extension south of Norfolk.
- Continued Trail Planning and Development in and around the community of Norfolk. **(Mayor and City Council Goal #2)**
- Continued efforts on street improvements, including panel replacement, gap paving projects and other areas in need of improvement including sidewalks. **(Mayor and City Council Goal #3)**
- Continued efforts to address housing needs in and around the Norfolk area. **(Mayor and City Council Goal #1)**
- Began implementation of the landscape master plan, with particular emphasis on corridor beautification. **(Mayor and City Council Goal #3)**
- Began construction of the Johnson Park and River Restoration project. **(Mayor and City Council Goal #2)**
- Began reconstruction of Benjamin Avenue from 13th to 1st Streets. Worked with businesses, homeowners and other organizations to ensure a smooth and transparent construction progress. **(Mayor and City Council Goal #3)**
- Facilitated a master planning process to include discussions with downtown business owners for the formation of an improvement district. **(Mayor and City Council Goal #1)**
- Continued progress on the Sewer Master Plan and infrastructure extensions to support new development.
- Continued improvement of Economic Development Program.
- Continued active river management planning for Elkhorn River.

Goals for 2023-2024

- Continue joint efforts with Madison County to strengthen the Economic Development partnership for the area.
- Continue improvement of internal and external City communications and strengthen customer service.

- Continue working with the Greater Norfolk Economic Development Foundation to facilitate strategic growth and attract key businesses. **(Mayor and City Council Goal #1)**
- Continue progress on infrastructure master planning to support new development.
- Take measures to attract new retail to the community.
- Continue Trail Planning and Development in and around the community of Norfolk. **(Mayor and City Council Goal #2)**
- Continue efforts on street improvements, including panel replacement, gap paving projects and other areas in need of improvement including sidewalks. **(Mayor and City Council Goal #3)**
- Continue lobbying/planning efforts for 4-lane highway development and completion to Norfolk. **(Mayor and City Council Goal #1)**
- Continue to create/support community efforts to address housing needs in and around the Norfolk area. **(Mayor and City Council Goal #1)**
- Facilitate the implementation of the landscape master plan, with particular emphasis on corridor beautification. **(City Council Goal #3)**
- Complete construction of the Johnson Park and River Restoration Project. **(Mayor and City Council Goal #2)**
- Complete the reconstruction of Benjamin Avenue from 13th to 1st Streets. Work with businesses, homeowners and other organizations to ensure a smooth and transparent construction process. **(Mayor and City Council Goal #3)**
- Complete master planning and begin the formation of a downtown improvement district. **(Mayor and City Council Goal #1)**
- Continue to explore pro-active zoning changes on key corridors of the City to manage future growth. **(Mayor and City Council Goal #1)**

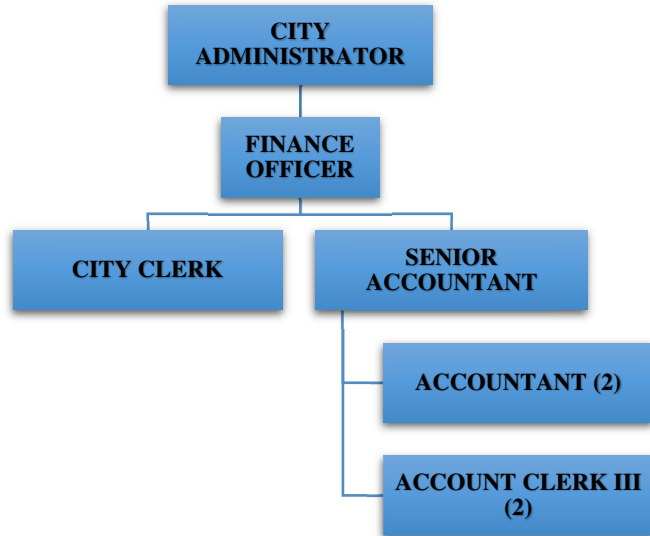
Mission Statement

To support City operations by effectively procuring and utilizing municipal financial resources.

Description of Office

To obtain the financial resources to run City government, including collecting revenues, using these revenues as directed by the Mayor and City Council, investing the revenues prior to disbursement, and accounting for the entire process of collecting, spending, and custody.

Finance Officer Organizational Chart



Services

- Cash management
- Debt management
- Pension management
- Accounting and financial reporting

- Grant administration
- Budgeting
- Serves as treasurer for the Community Development Agency of the City of Norfolk and the Northeast Nebraska Solid Waste Coalition

Accomplishments for 2022-2023

- Worked with redevelopers on numerous tax increment financing projects including: **(Mayor and City Council Goal #1)**
 - Wisner West
 - Foundry Apartments
 - Kensington
 - Cornhusker Auto
 - Sunset Plaza Mall
 - TIF bond issuance for
 - Valley Drive Properties
 - Legacy Bend
 - Phase I
 - Phase III
 - Grand Theater
 - Blight & substandard designations:
 - West Highway 275 Phase II
 - Wyndham Hills
 - Downtown – necessary for Downtown Revitalization Grant **(Mayor and City Council Goal #1)**
- Revised the legal documents for the Northeast Nebraska Solid Waste Coalition as part of the Master Plan and presented these at open houses held in each of the three largest Coalition communities.
- Issued \$2.1 million of special assessment bonds to provide long-term financing for various paving, water, and sewer assessment districts. These bonds were rated Aa3 by Moody's.
- Funded two projects using the last of the LB 840 economic development funds authorized by voters in 2010:
 - \$200,000 to NeighborWorks Northeast Nebraska as a portion of the funding to establish the Norfolk Rural Housing Workforce Housing Fund, a perpetual revolving loan fund to

create workforce housing units in Norfolk and the two-mile zoning jurisdiction. **(Mayor and City Council Goal #1)**

- \$130,129 to the Women’s Empowering Life Line to acquire property for a child care center accessible to the general public. **(Mayor and City Council Goal #1)**

Water/Sewer Customers Billed	9,780	9,820	9,840
Water/Sewer Connection Fees Paid	950	980	990

Goals for 2023-2024

- Complete the Northeast Nebraska Solid Waste Coalition Master Plan by obtaining approval of the revised legal documents.
- Work with Redevelopers on tax increment financing projects.
- Work with the Redeveloper of the Sunset Plaza Mall on PACE financing for energy and water efficiency improvements. **(Mayor and City Council Goal #1)**
- Issue flood control bonds for levy recertification. **(Mayor and City Council Goal #4)**
- Issue \$5 million of City Highway Allocation Fund pledge bonds to fund community-designated street projects. **(Mayor and City Council Goal #3)**
- Issue \$1,685,000 of public safety bonds for various public safety projects and equipment.
- Issue \$12 million of revenue bonds to fund water and sewer capital outlay. **(Mayor and City Council Goals #1 and #4)**
- Develop a plan to fund the police station expansion which will require approval of a ballot issue for bonds and the funding source to pay debt service, such as an additional sales tax or occupation tax. **(Mayor and City Council Goal #7)**

Performance Measures			
	2021-2022 Actual	2022-2023 Estimated	2023-2024 Estimated
Workload:			
Accounts Payable Checks Written	860	860	850
ACH payments	1,017	977	1,000
EFT payments	267	325	325

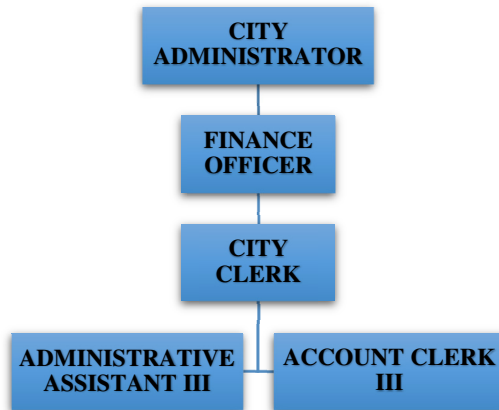
Mission Statement

To effectively communicate with and act as a liaison between citizens, elected officials, and City staff.

Description of Office

Perform the functions of a municipal clerk including knowledge of State Statute requirements for first class cities; good management and supervisory skills; general knowledge of investment practices; writing and composition skills to ensure proper preparation of proceedings of all meetings, as well as oral and written communication skills; and maintain and preserve all vital city documents.

City Clerk Organizational Chart



Services

- Provide billing and collection of accounts receivable and all occupation taxes for the City.
- Issue miscellaneous licenses and permits.

- Preserve, microfilm and/or digitally archive all official records.
- Coordinate retention and disposition of all official records.
- Supervise preparation and distribution of agenda packets for City Council meetings and publication to the City’s website.
- Process and secure the execution of all action items on council agendas.
- Prepare and maintain official minutes of meetings.
- Publish legal notices.
- Ensure all City ordinances are published in the Official City Code on the City’s website.
- Daily deposits of City funds.
- Daily merchant card payment processing.
- Research, prepare and implement applicable cost reduction programs.
- Monitor cash flow and invest all City funds.
- Maintain Administration, Finance and About Norfolk websites.

Accomplishments for 2022-2023

- Publication of all City ordinances to the Official City Code on the City’s website.
- Reorganization/disposal of obsolete records according to Records Retention Schedules.
- Updated property tax charts and graphs and published to the Finance web page.
- Updated retail tobacco license holders list for 2022 and emailed to the Department of Health and Human Services.
- Provided the City’s HIPAA policy and training information to Administration, Engineering and Economic Development staff as an annual review of the regulations.
- Submitted quarterly Unemployment reports to the State of Nebraska.

Goals for 2023-2024

- Continue electronic storage of records.
- Continue to update new website.

Performance Measures			
	2021-2022 Actual	2022-2023 Estimated	2023-2024 Estimated
Demand:			
City Council Meetings	25	24	24
Work Session Meetings	13	5	5
Documents Filed and Recorded with Register of Deeds	103	115	115
Receipts	56,082	58,000	58,000
Ordinances	56	60	60
Resolutions	70	65	65
Workload:			
Ambulance Invoices	1,971	2,000	2,000
Ambulance Invoices (\$)	\$1,474,469	\$1,500,000	\$1,500,000
Ambulance Accounts to Collection	184	175	175
Ambulance Accounts to Collection (\$)	\$123,136	\$115,000	\$115,000
Bike Licenses Issued	102	105	110
Scooter Licenses Issued	4	3	5
Handicap Permits Issued	13	15	20
Parking Tickets Issued	249	425	350
Parking Tickets Paid	217	400	350
Effectiveness:			
Annual Cash Long/Short	\$6.00	\$10.00	\$0.00
Frequency of Cash Long/Short	2	1	0
Storage Space Freed (in cubic feet) (1 cubic foot = approximately 2,000 documents)	60	15	15

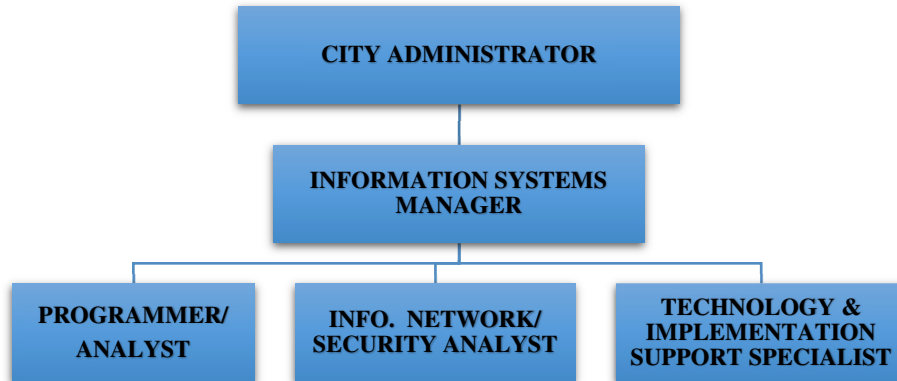
Mission Statement

To support the information systems needs of our elected officials and all City divisions. To improve efficiency, accuracy, and information accessibility through the use of technology. To encourage the availability of necessary information technology related infrastructure and skills within the community.

Description of Office

To manage, operate, maintain and secure all computers and related technology across all agencies of the City; store, manage, and secure information and provide communication links between agencies and information systems.

Information Systems Manager Organizational Chart



Services

- Analyze the needs of each agency and select new computer hardware and software to meet those needs
- Implement computer hardware and software solutions across all City divisions
- Repair and maintain personal computers, printers, networking equipment, and associated peripherals
- Design and develop new software systems
- Manage and maintain the citywide Ethernet network
- Manage and maintain the citywide fiber optic network
- Manage and maintain the citywide phone system
- Manage and maintain security for all data and computer systems
- Provide support and training for computer users across all agencies of the City
- Promote competitive high-speed low cost telecommunications

Accomplishments for 2022-2023

- Implemented Microsoft 365 and migrated City email.
- Implemented mobile device management with Microsoft 365.
- Implemented formal IT Security Awareness training for all City staff.
- Implemented secure wireless network in the Streets Shop building.
- Continued progress on updating security camera system across City divisions.
- Continued enhancement of the City public website.
- Installation and support of new technology at the Solid Waste maintenance building.
- Completed the relocation of City fiber optic network for the Housing Division relocation, Orphan Grain Train project, 8th Street reconstruction, and Kensington building sale.
- Replaced routers at several locations to enhance wireless network speeds and increase security posture.
- Continued to analyze security risks and best practices to protect City information systems.
- Continued enhancement of firewall software and capabilities.

- Developed Intranet pages in SharePoint Online to transition Intranet to a supported modern website.
- Replacement of 33 PCs, 26 tablets, and 2 laptops City-wide.

Goals for 2023-2024

- Implement secure wireless networks in the Water and Parks operations buildings.
- Continue implementation of a new Police CAD system.
- Expand use of Microsoft 365 features.
- Relocate fiber network as necessary to support street improvement projects and economic development projects.
- Work with other partners to enhance broadband access in Norfolk.
- Continue to analyze security risks and best practices to protect City information systems.
- Complete the replacement of City-wide IT network infrastructure.
- Begin the process of collecting data and designing the forms and workflow of the City-wide Work Order and Asset Management software system.
- Review and select a vendor to host the City municipal code. Assist in the migration of the code to the new site.
- Relocate the Water division West Water Plant network for improved security.
- Work with the Police division to implement new body cameras.

Peripheral Devices Supported	279	321	325
Phone Devices Supported	236	243	253
Packaged Software Applications Supported	193	214	217
Custom Software Applications Supported	15	16	14

Performance Measures			
	2021-2022 Actual	2022-2023 Estimated	2023-2024 Estimated
Demand:			
Number of Computer Users	202	206	208
Workload:			
Personal Computers Supported	292	306	307

Mission Statement

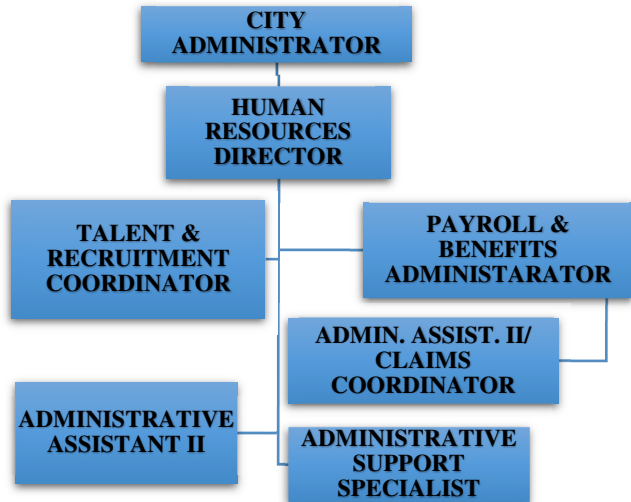
The Personnel Office will provide support to all City Department and Divisions in the area of personnel management. The Personnel Office is responsible to provide the City with qualified individuals to perform its public service mission through the classification, recruitment, and examination process.

The Personnel Office is responsible for coordinating, developing, and monitoring the City's personnel management and evaluation process; investigating complaints made by and against City employees; conducting salary and benefit information by reviewing data from comparable municipalities; and the monitoring of the administration of the workers compensation and self-insured health programs.

Description of Office

To perform personnel functions of the City including all aspects of working conditions, salary, and benefits of City employees.

Human Resources Director Organizational Chart



Services

- Meet with employees and various employee groups regarding personal and work-related concerns
- Provide technical information to department/division heads and Mayor and City Council regarding laws and other pertinent information of the personnel management system
- Maintain accurate and current personnel records of all employees

Accomplishments for 2022-2023

- The Human Resources Director position has been added into the budget this year.

Goals for 2023-2024

- Monitor salary and benefits of comparable first-class cities.
- Review the group health plan and the market for competitive rates in providing third party services, reinsurance and ancillary services.
- Continue to update and revise job descriptions for respective positions in the City of Norfolk.

Performance Measures

	2021-2022 Actual	2022-2023 Estimated	2023-2024 Estimated
Demand:			
Full Time Positions Budgeted	218	220	233
Workload:			
Employment Openings	140	175	150
Applicants	500	350	250
Retirees from the City	4	7	10

Productivity:			
In-Service Programs	7	5	7
Effectiveness:			
Employee Average Age	47.03	47.97	45.69
Average Years of Service	14.79	12.48	13.5

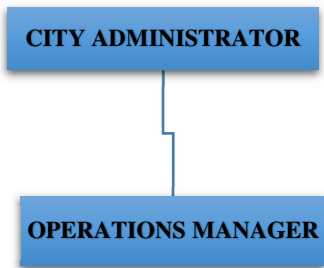
Mission Statement

To assist divisions with orderly procurement of materials, supplies and capital outlay items in coordination with the purchasing guidelines. Oversight of contractual insurance provisions and effective risk transfer for the maximum protection of taxpayer dollars and assets.

Description of Office

To assist divisions with the purchase or contract for all materials, supplies, equipment and contractual services needed by any agency of the City; dispose of surplus supplies and equipment; verify accounts payable; review various agreements; facilitate real estate transactions; and manage the City’s insurance and risk management functions.

Operations Manager Organizational Chart



Services

- Help procure the highest quality supplies and contractual services at the least expense
- Authorize payment of all City invoices
- Coordinate and manage City’s property and casualty insurance
- Plan, organize, develop and conduct effective risk management programs
- Prepare risk management agreements and monitor renewals

- Manage disposal and/or sale of all surplus City equipment and property
- Accumulate research and prepare related work on various cost reduction projects and programs

Accomplishments for 2022-2023

- The Operations Manager position has been added into the budget this year.

Goals for 2023-2024

- Add additional private leaseholders on the communication tower, pending space availability.
- Continue to assist divisions so they can complete their missions.

Performance Measures

	2021-2022 Actual	2022-2023 Estimated	2023-2024 Estimated
Workload:			
Invoices	11,941	11,000	11,500
Event Applications	71	75	80
>\$30,000 Purchases (Transactions/ Total)	19 / \$916,500	28 / \$1.99 m	13 / \$1.6 m

Administration Personnel Roster					
Position	Wage Grade	FY 20-21	FY 21-22	FY 22-23	FY 23-24
Mayor		1	1	1	1
Councilmember		8	8	8	8
City Administrator	39	0.75	1	1	1
Asst. City Administrator/ Public Safety Director	34	0	1	1	0
Finance Officer	33	1	1	1	1
Information Systems Manager	32	1	1	1	1
Director of Administrative Services	30	0	0	1	0
Operations Manager	30	0	0	0	1
Human Resources Director	30	1	1	0	1
Operations Manager/Risk Mgr.	28	1	1	0	0
Programmer/Analyst	26	1	1	1	1
Info. Network/Security Analyst	26	0	1	1	1
Senior Accountant	26	1	1	1	1
City Clerk	24	1	1	1	1
Technology & Implementation Support Specialist	22	1	1	1	1
Accountant	22	1	1	2	2
Payroll & Benefits Administrator	20	0	0	1	1
Human Resources Specialist.	17	1	1	0	0
Payroll Specialist	17	1	1	0	0
Communications Manager	17	1	1	1	1
Admin. Support Specialist	17	0	1	1	1
Talent & Recruitment Coordinator	17	0	0	1	1
Management Analyst	16	0	0	1	0
Administrative Assistant III	14	2	1	1	1
Account Clerk III	14	3	3	3	3
Admin. Assist II/Claims Coordinator	13	1	1	1	1
Administrative Assistant II	13	0	0	1	1
Total		27.75	30.00	32.00	31.00

The Asst. City Administrator/Public Safety Director and Management Analyst positions were eliminated. The Human Resources Director position was added. The Director of Administrative Services was reclassified as Operations Manager.

CITY OF NORFOLK, NE

Current Budget Issues

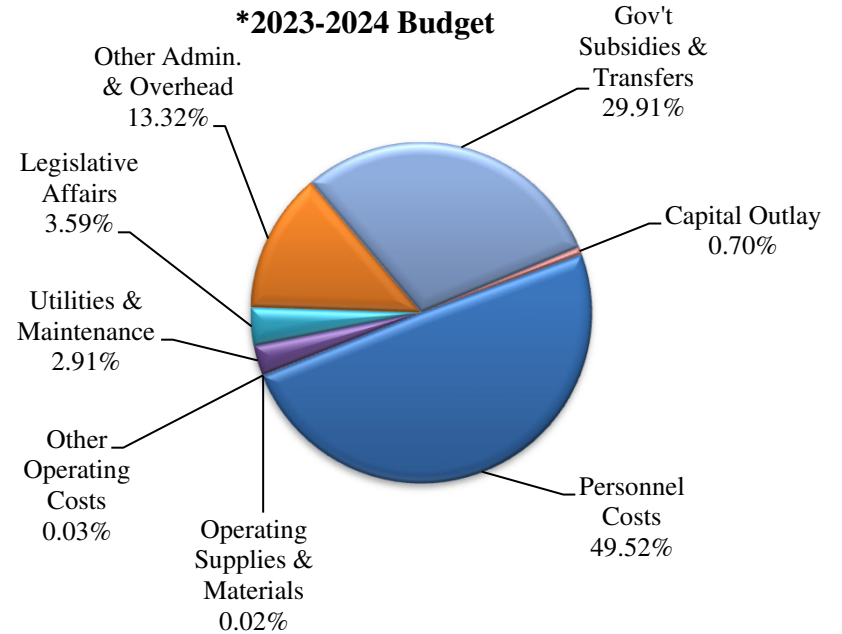
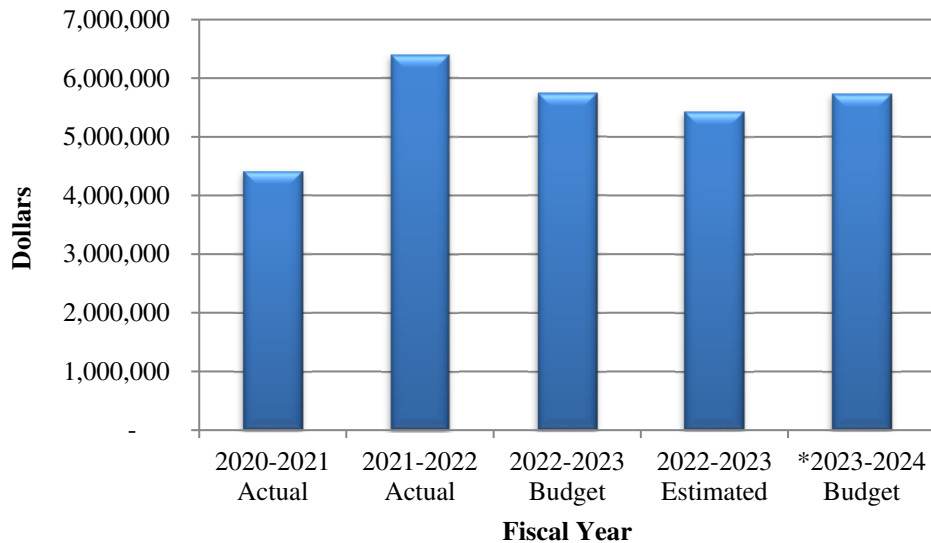
- **Personnel:** The personnel costs decrease \$72,395 or 2.491%, which includes the elimination of the Assistant City Administrator/Public Safety Director and Management Analyst positions, addition of a Human Resources Director position, comparability adjustments, a 3.5% cost of living adjustment, a 5% increase in health insurance costs for both the employee and City contribution, adjustments in workers compensation insurance, and normal merit pay increases.
- **Capital Outlay:** Capital outlay includes: public art for \$25,000 and furnace/AC replacement for \$15,000.
- **Significant changes to other categories:** Operating Supplies and Materials decrease \$192 or 17.04% due to a decrease in fuel costs. Other Operating Costs decrease \$24,160 or 93.07% due to \$25,000 for a landscape grant program budgeted the previous year, which is partially offset by an increase in garbage fees. Utilities and Maintenance increase \$20,894 or 14.35% due to increases in natural gas and office equipment maintenance, which are partially offset by a decrease in building, ground, and plant maintenance. Legislative Affairs increase \$1,967 or 0.97% due to an increase in dues and publications, which is partially offset by decreases in public relations, travel, and training. Other Administration and Overhead increases \$70,946 or 10.25% due to increases in insurance, postage, legal notices, advertising, and other professional fees that includes increase in audit, the addition of opioid settlement fund and ambulance billing, which are partially offset by a decrease in office supplies. Government Subsidies & Transfers decrease \$34,171 or 1.95%. The amount of Keno funds transferred to the Capital Projects fund increased \$98,867. Property tax transferred to the Capital Projects Fund for Capital Improvement Program expenditures decreased \$35,728. Council priority transfer to Capital Projects Fund decreases \$220,000 for capital projects, a \$200,000 transfer to CHAF was added, and a \$81,500 transfer to capital projects for underground power on Northwestern Avenue was added.

DIVISION EXPENDITURE BUDGET SUMMARY

DIVISION CODE: 110

Description	2020-2021	2021-2022	2022-2023	2022-2023	*2023-2024	Dollar	Percent
	Actual	Actual	Estimated	Budget	Budget	Increase (Decrease)	Increase (Decrease)
Personnel Costs	2,085,623	2,567,829	2,694,659	2,909,911	2,837,516	(72,395)	(2.49%)
Operating Supplies & Materials	429	843	601	1,127	935	(192)	(17.04%)
Other Operating Costs	980	1,396	1,223	25,960	1,800	(24,160)	(93.07%)
Utilities & Maintenance	67,252	73,818	136,616	145,576	166,470	20,894	14.35%
Legislative Affairs	112,243	182,880	130,374	203,784	205,751	1,967	0.97%
Other Admin. & Overhead	428,564	807,309	655,822	692,181	763,127	70,946	10.25%
Gov't Subsidies & Transfers	1,715,977	2,760,707	1,787,103	1,748,156	1,713,985	(34,171)	(1.95%)
Capital Outlay	3,683	6,799	28,000	15,000	40,000	25,000	166.67%
Total Expenditures	4,414,751	6,401,581	5,434,398	5,741,695	5,729,584	(12,111)	(0.21%)

Expenditure History



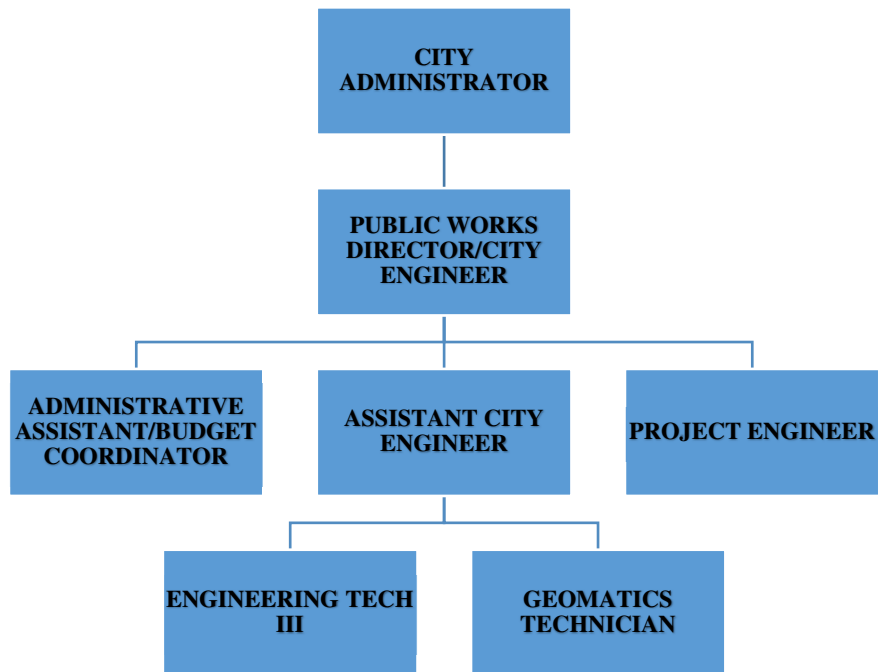
Mission Statement

To provide accurate, responsive Civil Engineering services and advice on public improvements.

Description of Division

To design, manage, construct and maintain public infrastructure improvements and assist other divisions and various entities during the maintenance and improvement of public infrastructure.

Engineering Organizational Chart



Services

- Provide sound engineering design and work interactively with engineering consultants for public infrastructure and other City projects
- Perform assessment, construction management, inspection, and cost analysis for public infrastructure improvements and other City projects
- Subdivision and site plan review to ensure compliance with City Code and design standards
- Retain necessary public infrastructure information, agreements, and records
- Retain accurate filing system of subdivision plats, water, sewer, street, and storm sewer improvements
- Input plat maps and as-built plans into computer aided drafting database
- Maintain accurate water, sanitary sewer, and storm sewer location maps
- Update pavement management system for street maintenance purposes
- Ensure sidewalk improvements and maintenance
- Ensure compliance and enforcement of City Code

Accomplishments for 2022-2023

- Continued GIS mapping for water, sanitary sewer, and storm sewer utilities. Continued developing tools for staff to access and collect GIS data in the field.
- Reviewed plans for subdivisions, building permits and other associated infrastructure, plat maps and proposed utility routes.
- Inputted new plats and as-built plans into Computer Aided Drafting database.
- Continued assisting the Stormwater Utility Division on development and implementation of the City's stormwater management program.

Engineering Division Design and Construction Engineering and Inspection (CE&I) Projects:

- Began planning for 2024 \$5,000,000 in community driven street repair projects.
- Submitted plan for a Wetland Mitigation Bank in Southwest Norfolk to the US Corps of Engineers for approval.
- Awarded contracts for street repair and maintenance for:
 - \$1.94 million Asphalt Street Mill and Overlays
 - \$1.26 million Concrete Street Repair.
- Continued assistance for design and construction of various paving, water, and sanitary sewer extension district projects to extend and improve the existing systems.
- Awarded bid for Michigan Avenue and 8th Street project and provided CE&I for ongoing project.
- Completed construction of Highway 275 Undercrossing Trail project and provided CE&I for ongoing project.
- Completed construction of Benjamin Avenue trail project, Victory Road to Highway 35 and provided CE&I for ongoing project.
- Awarded bids for Johnson Park Improvement projects including On Street Parking, Trails/Sidewalks, Grading and Drainage, Park Electrical and Lighting, and Pedestrian Bridge.

Goals for 2023-2024

- Continue development of GIS tools for City Departments.
- Implement an Asset Management Program and Work Order System for Public Works and Building and Codes.
- Begin a plan that prioritizes key sidewalk sections missing throughout the community and present a 15 year plan to council to close those gaps. **(Mayor and City Council Goal #4)**
- Attend ‘Paver’ training for pavement management and develop comprehensive preventative maintenance plans. **(Mayor and City Council Goal #3)**
- Create an action plan for the Safe Streets for All grant and submit for a construction grant in the fall of 2024.
- Review new subdivision plats and associated infrastructure plans.

- Review building permit site and utility plans.
- Assist the Stormwater Utility Division to further develop and implement the City’s Stormwater Management Program.
- Hold an annual meeting with engineering consultants and utilities to improve project quality.
- Identify and apply for grant-funding opportunities to advance public infrastructure projects.
- Continue development of comprehensive design standards.
- Develop City’s Engineering website to create a user friendly site with updated permits information, design standards, details, and specifications for new projects within the City’s jurisdiction.

Engineering Division Design and Construction Engineering and Inspection (CE&I) Projects:

- Identify priority trail gaps and select a project for Transportation Alternatives funding through NDOT. **(Mayor and City Council Goal #2)**
- Complete design plans for Highway 81 and Highway 275 Landscaping Improvements. **(Mayor and City Council Goal #3)**
- Complete engineering design and permitting for flood control levee recertification. **(Mayor and City Council Goal #4)**
- Complete construction of 8th Street and Michigan Avenue project. **(Mayor and City Council Goal #3)**
- Finalize design and bid documents for 2024 street repair by contract. **(Mayor and City Council Goal #3)**
- Finalize and implement a community wayfinding program.
- Continue to support the Economic Development Department with their development goals for the community.
- Finalize design and award construction contracts for Johnson Park Improvements.
- Provide ongoing CE&I and complete construction of instream improvements, Johnson Park improvements, 1st Street bridge replacement, roundabout, and stormsewer. **(Mayor and City Council Goals #2 and #3)**
- Provide ongoing CE&I and complete construction of Benjamin Avenue from 1st Street to 13th Street. **(Mayor and City Council Goal #3)**

- Assist parks and recreation division to enhance City of Norfolk trail system by completing engineering design and construction for various trail projects and continue planning to close trail and sidewalk gaps. **(Mayor and City Council Goal #2)**
- Assist parks and recreation division in coordinating the relocation of the old railroad bridge near 1st Street and Elm Avenue. **(Mayor and City Council Goal #2)**
- Assist City’s water division with issuing a design contract for well 14 and issuing bid documents and awarding contracts for west plant improvements and well field improvements. **(Mayor and City Council Goal #4)**
- Assist street division in identifying street repair and reconstruction areas. **(Mayor and City Council Goal #3)**

Performance Measures			
	2021-2022 Actual	2022-2023 Estimated	2023-2024 Estimated
Demand:			
Subdivision Reviews	23	20	20
Building Site Plan Review	150	145	145
Workload:			
Miles of Water Main*	2.13	1.53	1.0
Miles of Sanitary Sewer Main*	5.46	1.0	1.0
Lane Miles of Paving Subdivisions	1.51	1.0	1.0
Lane Miles of Street Reconstruction Projects*	1.89	1.96	2
Miles of new or reconstructed Trails	1.21	0.55	0.55

*Not including new subdivisions.

Engineering Personnel Roster					
Position	Wage Grade	FY 20-21	FY 21-22	FY 22-23	FY 23-24
Public Works Director/City Engineer	33	1	1	1	1
Senior Transportation Engineer	26	0	1	0	0
Assistant City Engineer	26	1	0	1	1

Staff Engineer	22	1	1	0	0
Project Engineer	22	0	0	1	1
Engineering Aide III	20	1	1	0	0
Engineering Tech III	20	0	0	1	1
Geomatics Technician	18	0	0	1	1
Engineering Aide II	17	1	1	0	0
Administrative Assistant/ Budget Coordinator	17	1	1	1	1
Total		6	6	6	6

Current Budget Issues

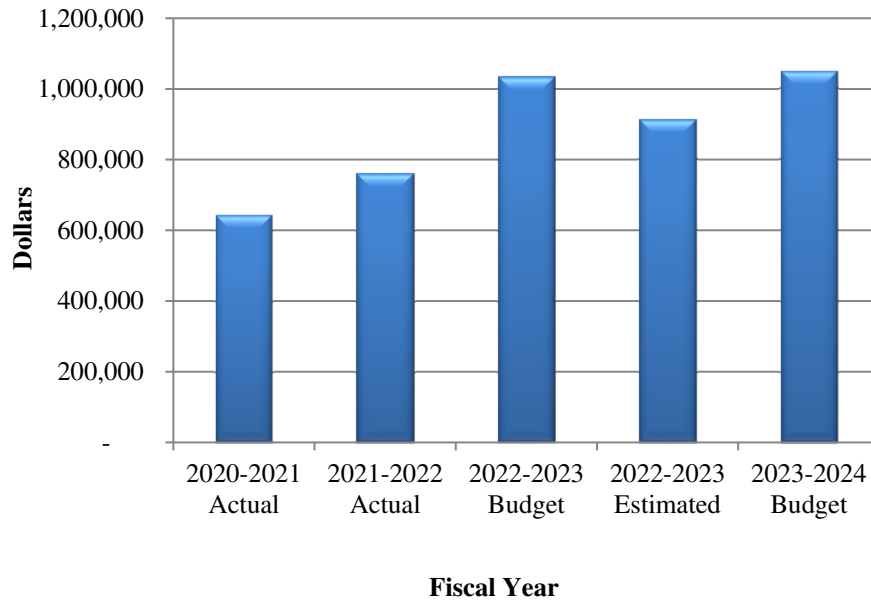
- **Personnel:** The personnel costs increase \$33,779 or 4.25%, which includes a 3.5% cost of living adjustment, a 5% increase in health insurance costs for both the employee and City contribution, adjustments in workers compensation insurance, and normal merit pay increases.
- **Capital Outlay:** The capital outlay budgeted includes office furniture and equipment for \$17,000 and asset management for \$14,500.
- **Significant changes to other categories:** Operating Supplies and Materials decrease \$996 or 8.11% due to a decrease in fuel costs. Utilities & Maintenance increase \$324 or 1.05% due to an increase in office equipment maintenance costs. Legislative Affairs increase \$954 or 3.78% due to increases in travel, training, dues, and publication costs. Other Administration and Overhead decreases \$19,904 or 14.21% due to a decrease in other professional fees that included budgeting additional Community Wayfinding design fees the previous year, which are partially offset by increases in insurance, telephone, telecommunications, and office supplies.

DIVISION EXPENDITURE BUDGET SUMMARY

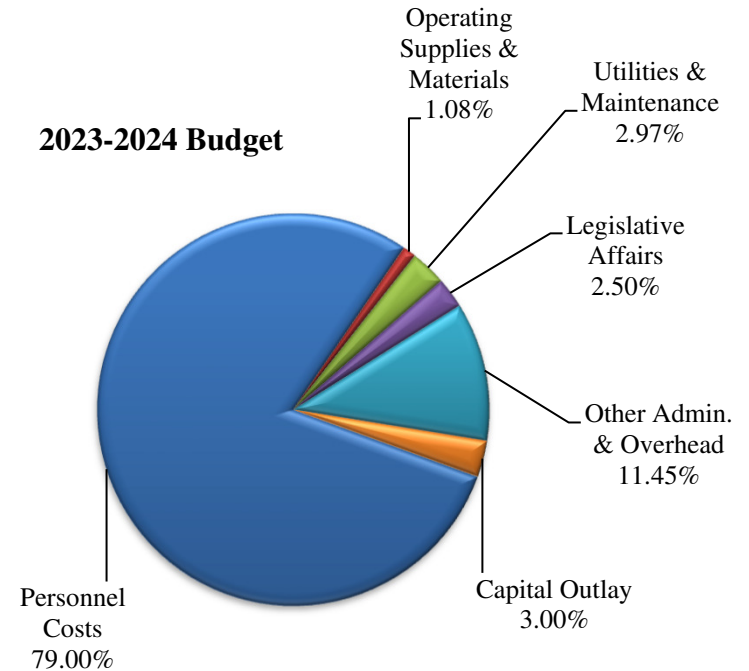
DIVISION CODE: 220

Description	2020-2021	2021-2022	2022-2023	2022-2023	2023-2024	Dollar Increase	Percent Increase
	Actual	Actual	Estimated	Budget	Budget	(Decrease)	(Decrease)
Personnel Costs	534,437	588,027	732,683	795,367	829,146	33,779	4.25%
Operating Supplies & Materials	1,110	1,732	5,481	12,281	11,285	(996)	(8.11%)
Utilities & Maintenance	8,194	23,998	23,717	30,792	31,116	324	1.05%
Legislative Affairs	3,340	4,058	10,475	25,244	26,198	954	3.78%
Other Admin. & Overhead	44,669	138,373	123,233	140,089	120,185	(19,904)	(14.21%)
Capital Outlay	52,547	5,514	17,288	31,500	31,500	-	-
Total Expenditures	644,297	761,702	912,877	1,035,273	1,049,430	14,157	1.37%

Expenditure History



2023-2024 Budget



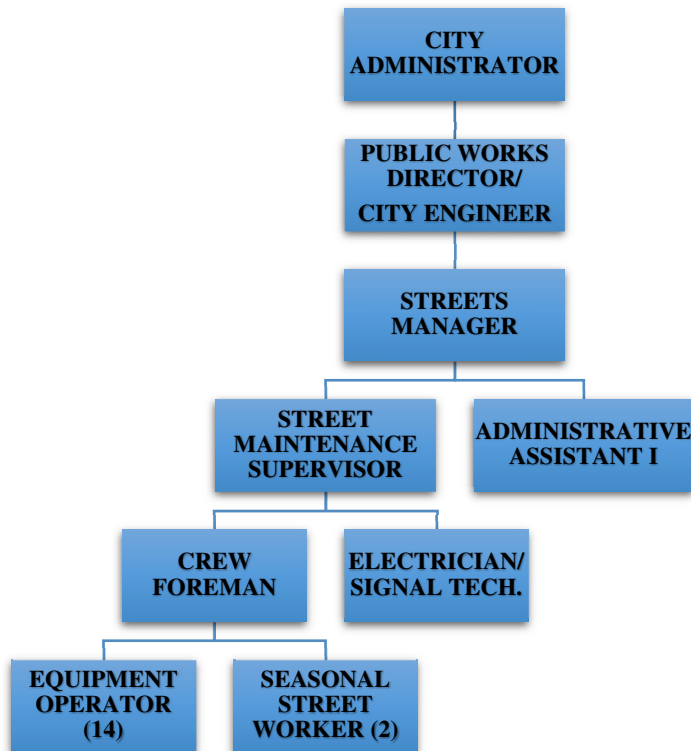
Mission Statement

To serve the public transportation needs by providing safe, clean, and functional streets and alleys, an efficient and effective equipment maintenance program, traffic control management, and a storm sewer maintenance program.

Description of Division

To maintain all publicly dedicated street and alley surfaces, City traffic control devices, storm sewers, sweep public streets and service all City owned motor vehicles.

Street Maintenance Organizational Chart



Services

- Provide enforcement of City Code. Street maintenance includes sweeping, blading, graveling, joint sealing, litter control, curb and gutter repair, patching and concrete repairs
- Roadside maintenance includes mowing, weed control, shoulder and ditch repair
- Drainage maintenance includes storm sewer and ditch maintenance
- Traffic service includes snow removal, sanding, salting, traffic signal maintenance, pavement marking and signing
- Equipment service includes vehicle and equipment repair and preventative maintenance for all City owned vehicles
- Miscellaneous work includes flood control maintenance, parking lot maintenance, and ADA sidewalk compliance

Accomplishments for 2022-2023

- Four staff attended APWA Snow Conference in Omaha for training.
- Continued progress on the levee accreditation program. The City is in the second phase of the project which is Engineering Analyses and Identification/Selection of Improvement Alternatives. **(Mayor and City Council Goal #4)**
- Hired Electrician/Signal Tech.
- Placed into service new skid steer attachments.
- Converted to carbide snow plow edges to improve efficiency.
- Placed into service 4 ton hotbox for pothole repair.
- Placed into service steel drum roller.
- Placed into service two slide Swenson salter units.
- Placed into service new Elgin Crosswind Sweeper.
- Placed into service T6-180 New Holland Tractor.
- Preventive street light maintenance on bases on Omaha Avenue and 13th Street.
- Continue to work on stormwater maintenance program.
- Maintained the traffic signal lighting.
- Maintained the traffic signal preemption.

Goals for 2023-2024

- Continue to update the Snow and Ice Plan on an annual basis.
- Implement two dump trucks with wings, underbody and snow plow.
- Implement new Anti-Ice unit.
- Implement Mastic Melter Rental Unit for pothole repair.
- Implement Asset Management to replace Road & Bridge.
- Train staff to work on priority roads.
- Implement ditch program.
- Hire additional Equipment Operator.
- Remove trees along flood control and other problem areas.
- Continue to upgrade traffic signals.
- Continue to install RRFB Pedestrian Crossings.
- Place into service new traffic control trailer.
- Continue hands on training program for snow plow operators.
- Install a MioVision SmartLink Video Traffic Control system at Riverside Boulevard with connectivity to 1st Street and Benjamin Avenue. **(Mayor and City Council Goal #3)**
- Continue progress on levee accreditation program. **(Mayor and City Council Goal #4)**
- Maintain street lighting as required by Nebraska Public Power District.
- Continue progress on stormwater maintenance program.
- Continue safety training in the following: Concrete Testing, Chainsaw, Work Zone Safety, Bituminous Repair, Concrete Repairs, Signals, Erosion Control, and Arial Truck Training.
- Maintain traffic signal lighting.
- Maintain traffic signal preemption.

Performance Measures			
	2021-2022 Actual	2022-2023 Estimated	2023-2024 Estimated
Demand:			
Utility Breaks	37	35	35
Snow/Ice Handled (inches)	17	28	35
Sweeping Material (Cubic Yards)	2,682	2,450	2,500

Concrete Placed (Cubic Yards)	1,314	788	800
Asphalt Patching Material Placed (Tons)	150.4	558	500
Joint Sealant Placed (pounds)	13,468	9,000	15,000
Street Miles	151	177.6	180
Lane Miles	455.64	520.24	525
Workload:			
Storm Sewer Inlets Rebuilt	2	8	8
Storm Drain Inlets Cleaned	193	408	600
Storm Sewer Cleaned (LF.)	16,860	32,095	48,000
Failed Utility Cut Repairs	10	24	15
Handicap Ramps Installed	4	3	0
Adjust Manhole/Valve to grade	11	12	10
Replace Manhole ring & cover	4	1	0
Expansion Joints Replaced	10	10	10
Alley Returns Replaced	0	0	1
Stop Signs Replaced	41	10	10
Productivity:			
Annual Cost of Utility Breaks	\$29,620	\$32,000	\$32,000
Annual Cost of Storm Sewers	\$28,885	\$30,000	\$30,000
Annual Cost of Snow/Ice	\$125,567	\$150,000	\$175,000
Annual Cost of Sweeping Mater	\$86,354	\$155,000	\$155,000
Annual Cost of Concrete Placed	\$115,033	\$269,000	\$280,000
Annual Cost of Patching	\$54,326	\$237,760	\$257,000
Effectiveness:			
% of Work Orders completed in 10 working days	99%	99%	99%
% of Service Requests completed in 10 working days	99%	99%	99%
% of Citizens Requests completed in 10 working days	99%	99%	99%
% of Street Name Signs Replaced	99%	100%	100%

Street Maintenance Personnel Roster					
Position	Wage Grade	FY 20-21	FY 21-22	FY 22-23	FY 23-24
Streets Manager	28	0	0	1	1
Street Superintendent	22	1	1	0	0
Street Maintenance Supervisor	20	1	1	1	1
Crew Foreman	19	2	2	2	1
Electrician/Signal Tech.	18	0	0	1	1
Street Maint./Equipment Operator	15	0	0	1	0
Equipment Operator	14	9	9	11	14
Maintenance Worker	11	3	3	0	0
Maintenance Worker/Elect.	11	0	0	0	0
Administrative Assistant I	11	0.60	0.60	1	1
Seasonal Street Worker	9	2	2	2	2
Total		18.6	18.6	20	21

A Crew Foreman and Street Maint./Equipment Operator positions were reclassified as Equipment Operators and an additional Equipment Operator position was added.

Current Budget Issues

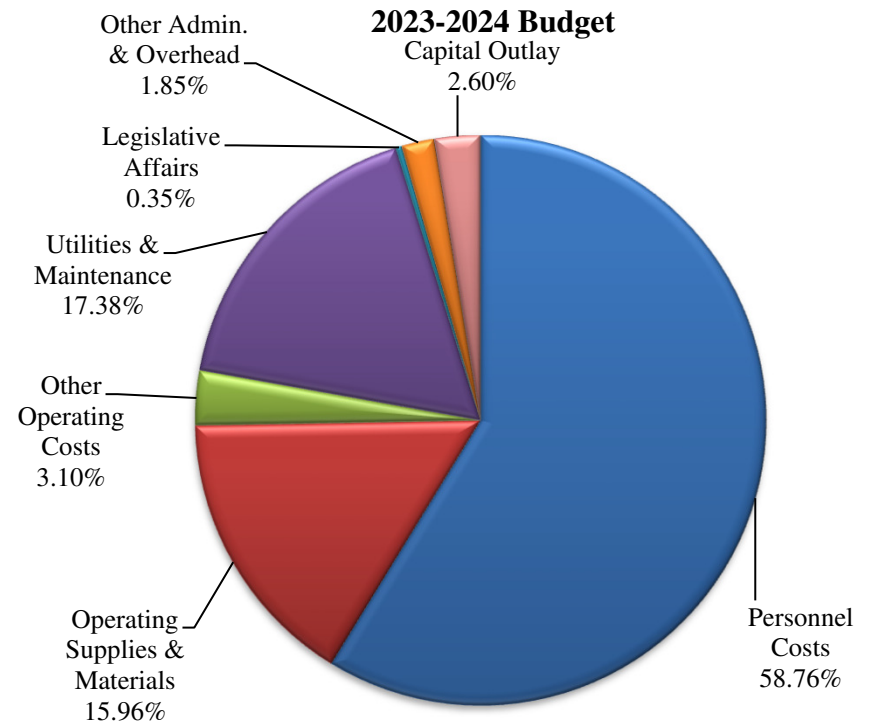
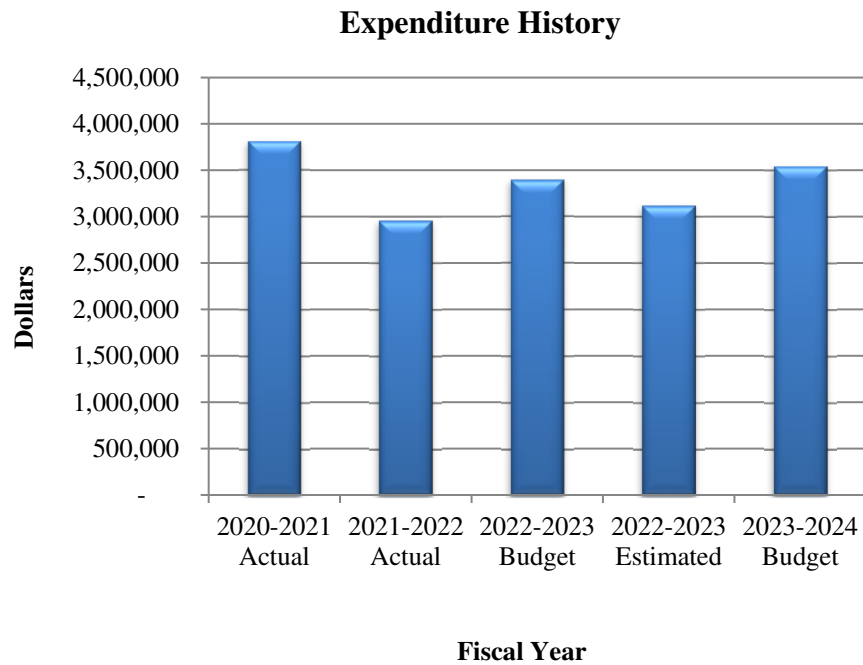
- Personnel: The personnel costs increase \$148,366 or 7.67%, which includes the addition of an Equipment Operator position, implementation of lead pay program, comparability adjustments, a 3.5% cost of living adjustment, a 5% increase in health insurance costs for both the employee and City contribution, adjustments in workers compensation insurance, and normal merit pay increases.
- Capital Outlay: Capital outlay is budgeted at \$92,000 compared to \$133,000 in the prior year. This is a decrease of \$41,000 or 30.83%. The machinery and equipment budget includes a RRFB pedestrian signal for \$8,500, a concrete saw for \$30,000, a skidsteer bucket broom for \$5,500, a walk behind roller for \$8,500, an anti-ice unit for \$20,000, and asset management for \$19,500.
- Significant changes to other categories include: Operating Supplies and Materials increase \$50,265 or 9.75% due to increases in uniforms, road maintenance materials and supplies,

which are partially offset by decreases in fuel and storm sewer supplies and maintenance. Other Operating Costs increase \$9,360 or 9.32% due to increases in rent and garbage fees. Utilities and Maintenance decrease \$8,345 or 1.34% due to decreases in street light electricity, building, ground, and plant maintenance, which are partially offset by increases in electricity and natural gas, and heating oil. Legislative Affairs decrease \$1,120 or 8.31% due to decreases in travel, training, dues and publications. Other Administration and Overhead decreases \$3,083 or 4.48% due to a decrease in office supplies, which is partially offset by an increase in insurance.

DIVISION EXPENDITURE BUDGET SUMMARY

DIVISION CODE: 221

Description	2020-2021	2021-2022	2022-2023	2022-2023	2023-2024	Dollar Increase	Percent Increase
	Actual	Actual	Estimated	Budget	Budget	(Decrease)	(Decrease)
Personnel Costs	1,907,592	1,604,657	1,659,715	1,934,006	2,082,372	148,366	7.67%
Operating Supplies & Materials	462,711	431,086	537,492	515,366	565,631	50,265	9.75%
Other Operating Costs	20,234	13,485	86,165	100,430	109,790	9,360	9.32%
Utilities & Maintenance	487,536	503,991	626,040	624,357	616,012	(8,345)	(1.34%)
Legislative Affairs	1,741	7,987	7,960	13,484	12,364	(1,120)	(8.31%)
Other Admin. & Overhead	79,474	68,665	72,408	68,822	65,739	(3,083)	(4.48%)
Gov't Subsidies & Transfers	782,000	105,000	-	-	-	-	-
Capital Outlay	69,007	220,733	127,000	133,000	92,000	(41,000)	(30.83%)
Total Expenditures	3,810,295	2,955,604	3,116,780	3,389,465	3,543,908	154,443	4.56%



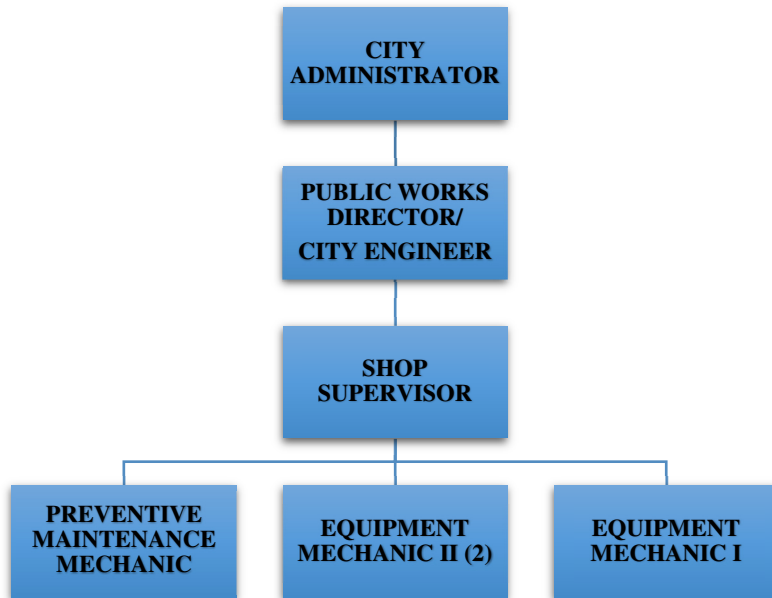
Mission Statement

To serve the City of Norfolk in safely providing an efficient and effective equipment maintenance and repair program for all City vehicles and equipment.

Description of Division

To maintain and repair all City owned vehicles and equipment, and to support all City Divisions with solutions to a variety of mechanical issues.

Fleet Maintenance Organizational Chart



Services

- Fleet Maintenance includes vehicle and equipment repair and preventative maintenance for all City owned vehicles
- Write and/or approve of specifications for new vehicles and equipment
- Support snow removal operations by operating front end loaders and other equipment as directed
- Provide for the electronic maintenance and repairs to traffic signals and pedestrian crosswalks
- Fabricate and manufacture parts to make modifications on equipment that improve on the use or function

Accomplishments for 2022-2023

- Ordered two (2) new single axle dump trucks that will come set up with front plow, wing plow, underbody scraper, and salter, ready to put on the street. Expected delivery late fall 2023.
- Continued to monitor and facilitate keys for access of the fuel system.
- Worked with vendors to coordinate installation of new overhead door and opener on wash bay.
- Worked with IT department to plan and order cameras to be installed on the north end of the Fleet Services building Three total will be installed. One to focus on each of two gates, and one to monitor the fuel pumps.
- Modified the existing boom fail mower from custom mount to 3 point mount. This will allow use of either of the tractors in the Street Division.
- Took delivery of and helped set up a new sweeper for the Street Division. Unit put into service April of 2023.
- Upgraded existing salters and outfitted new salters with new controllers to allow more effective and efficient use to material.
- Helped with the transfer of a surplus dump truck and plow blade from the Street Division to Solid Waste Division.

Goals for 2023-2024

- Continue to aide in the purchase of new units for various divisions along with getting units ready for service. Take surplus units out of service and either repurpose them for other divisions or clean and prep them for auction.
- Continue to list surplus units on Govedeals.com for disposal of surplus units. Currently the funds returned to General Fund total \$97,088.34.
- Continue to work to find safer and more cost effective ways to complete repairs and projects for all divisions.
- Replace A/C unit for Preventative Maintenance in office/parts room.
- Continue to work safely to maintain and upgrade the vehicle fleet for City of Norfolk.
- Order and install new overhead door and opener for wash bay at Fleet Services.

Fleet Services Personnel Roster

Position	Wage Grade	FY 20-21	FY 21-22	FY 22-23	FY 23-24
Shop Supervisor	21	1	1	1	1
Electronic Specialist	18	1	1	1	0
Preventive Maint. Mechanic	16	1	1	1	1
Equipment Mechanic II	16	0	0	0	2
Equipment Mechanic I	15	2	2	2	1
Total		5	5	5	5

The Electronic Specialist and one Equipment Mechanic I were reclassified as Equipment Mechanic II's.

Performance Measures

	2021-2022 Actual	2022-2023 Estimated	2023-2024 Estimated
Demand:			
Number of vehicle and equipment services	300	300	300

Vehicle Oil Sample Analysis	50	50	30
Productivity:			
Annual Cost of vehicle and equipment preventive maint.	\$135,398	\$135,000	\$135,000
Annual Cost of Vehicle Oil Sample Analysis	\$2,250	\$2,250	\$1,500
Effectiveness:			
% of Work Orders completed in 10 working days	99%	99%	99%
% of Service Requests completed in 10 working days	99%	99%	99%

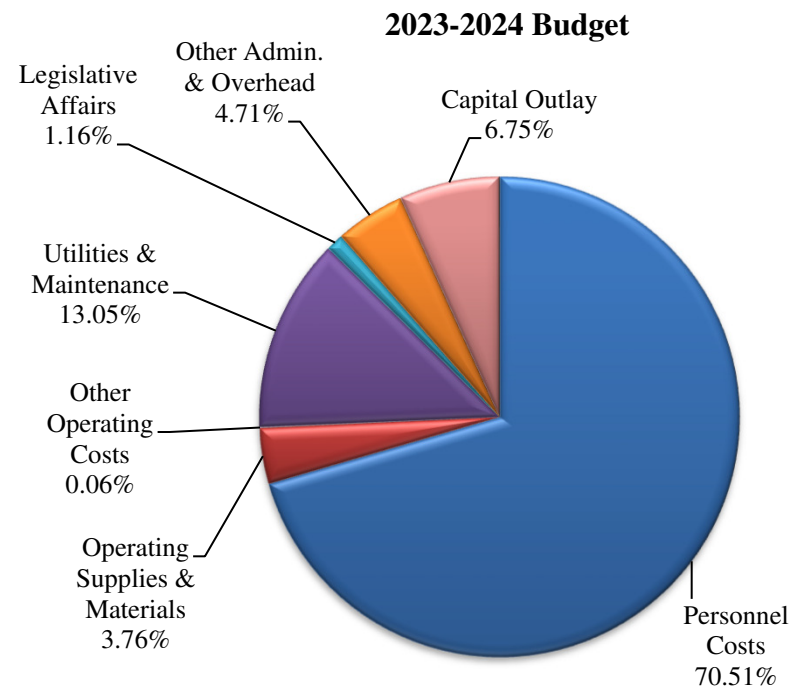
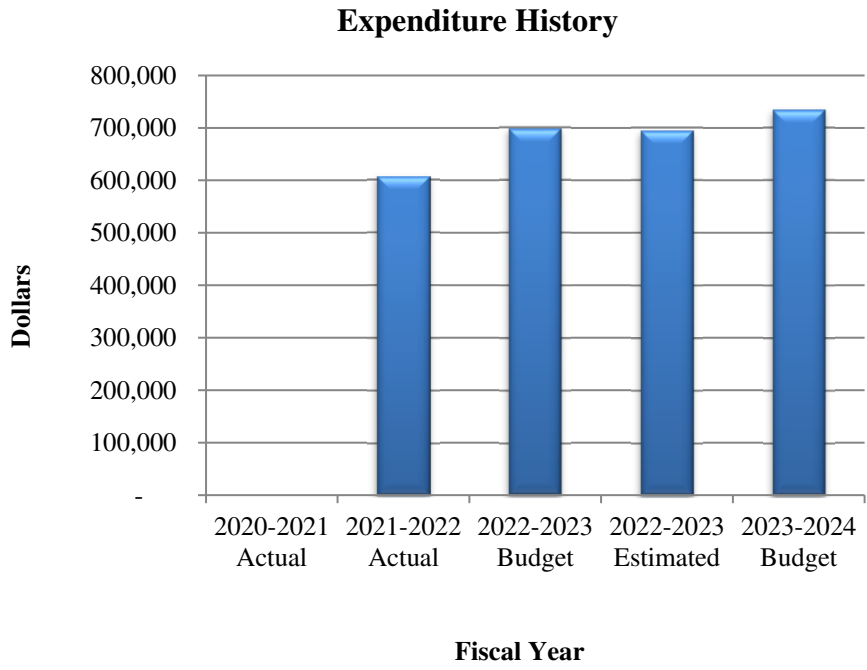
Current Budget Issues

- **Personnel:** The personnel costs decrease \$16,696 or 3.13%, which includes replacing the Electronic Specialist with an Equipment Mechanic II position, comparability adjustments, a 3.5% cost of living adjustment, a 5% increase in health insurance costs for both the employee and City contribution, adjustments in workers compensation insurance, and normal merit pay increases.
- **Capital Outlay:** Capital outlay includes the following machinery and equipment: two portable truck lifts for \$24,000, scissor lift for \$10,000, and rebudgeting asset management for \$15,500.
- **Significant changes to other categories:** Operating Supplies and Materials increase \$6,250 or 29.31% due to increases in fuel, minor apparatus, and tools. Utilities and Maintenance increase \$19,144 or 24.99% due to increases in natural gas, heating oil, water, sewer, building, ground, plant, and office equipment maintenance, which are partially offset by decreases in electricity, machinery, and vehicle maintenance. Legislative Affairs increase \$611 or 7.76% due to increases in travel and training. Other Administration and Overhead increase \$4,804 or 16.13% due to an increase in insurance.

DIVISION EXPENDITURE BUDGET SUMMARY

DIVISION CODE: 231

Description	2020-2021	2021-2022	2022-2023	2022-2023	2023-2024	Dollar	Percent
	Actual	Actual	Estimated	Budget	Budget	Increase (Decrease)	Increase (Decrease)
Personnel Costs	-	475,750	513,616	534,231	517,535	(16,696)	(3.13%)
Operating Supplies & Materials	-	4,909	21,325	21,325	27,575	6,250	29.31%
Other Operating Costs	-	81	396	396	396	-	-
Utilities & Maintenance	-	44,273	76,115	76,615	95,759	19,144	24.99%
Legislative Affairs	-	1,402	5,420	7,876	8,487	611	7.76%
Other Admin. & Overhead	-	17,329	30,999	29,783	34,587	4,804	16.13%
Capital Outlay	-	63,082	46,209	27,500	49,500	22,000	80.00%
Total Expenditures	-	606,826	694,080	697,726	733,839	36,113	5.18%



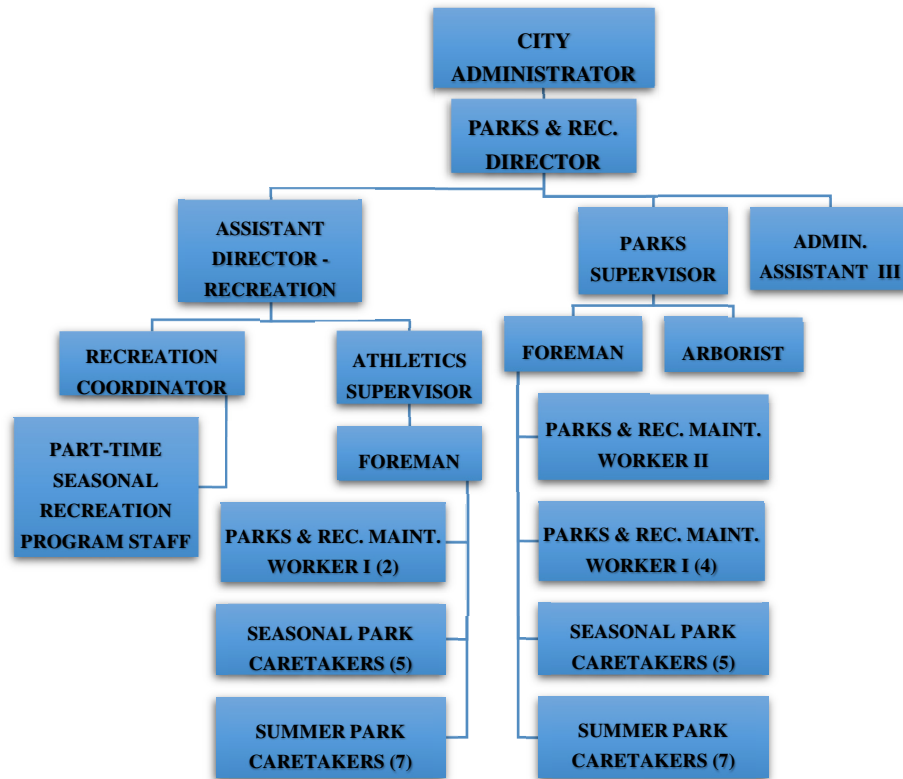
Mission Statement

To maintain all City parks, City owned properties, two municipal pools and recreational programs in an efficient and safe manner giving the public an aesthetically pleasing and safe environment to enjoy recreationally and leisurely.

Description of Division

To operate and maintain two City swimming pools, twelve City parks, grounds around City buildings, flowerbeds, and provide recreational programs.

Parks and Recreation Organizational Chart



Services

- Park buildings and grounds maintenance
- City pool maintenance
- City property grounds maintenance
- Snow removal on City owned sidewalks
- Provide and maintain athletic facilities for City schools and the public
- Plan, plant and maintain flowerbeds in City parks
- Operate AquaVenture water park
- Book reservations for cabins at Ta-Ha-Zouka Park and open air shelters at Ta-Ha-Zouka Park and Skyview Park
- Organize and provide recreation programs
- Organize operations of the concession stands at Veterans Memorial Field and Ta-Ha-Zouka ball fields

Accomplishments for 2022-2023

- Completed concept design options for an indoor aquatic center and Ta-Ha-Zouka ball field improvements.
- Design completed for Johnson Park and Elkhorn River improvement construction. **(Mayor and City Council Goal #2)**
- Construction completed for artificial turf at Veterans Memorial baseball field.
- Installed sculpture at 25^h Street and Benjamin Avenue. **(Mayor and City Council Goal #2)**
- Ta-Ha-Zouka bridge refurbishment complete.
- Sidewalk project at Skyview complete.
- Storybook trail construction completed at Warren Cook.
- Updated city ordinance and created a parks and recreation board.
- Johnson Park construction began. **(Mayor and City Council Goal #2)**
- TNT grant awarded for trees in Johnson Park. **(Mayor and City Council Goal #2)**
- Liberty Bell park parking lot improved with concrete, curb and gutter. **(Mayor and City Council Goal #2)**

- Liberty Bell phase I playground installed.
(Mayor and City Council Goal #2)
- Liberty Bell Park restroom RFP sent out to prospective design-builders.
(Mayor and City Council Goal #2)
- Warren Cook playground ordered.
- Skyview Park fishing dock RFP sent out to prospective design-builders.
- New heaters installed at AquaVenture.
- Host site completed and volunteer camp host hired.
- Ta-Ha-Zouka team lockers RFP send out to prospective design-builders.
- First annual parks and recreation brochure completed.
- Implemented 28 new recreation programs.
- Retree program started with updated ordinance allowing tree planting within 5 ft of the curb.
(Mayor and City Council Goal #2)
- Lawn conversion program started.
(Mayor and City Council Goal #2)
- Planted trees downtown between 5th and 7th Street.
- Comprehensive master plan started.
(Mayor and City Council Goal #2)

Goals for 2023-2024

- Complete Liberty Bell improvements.
(Mayor and City Council Goal #2)
- Complete irrigation at Skyview playground.
- Replace wave-pool heater at AquaVenture.
- Complete Skyview fishing dock.
- Improve Central Park.
- Complete the Parks and Recreation Master Plan.
(Mayor and City Council Goal #2)
- Improve playground safety.
- Improve ball fields at Ta-Ha-Zouka Park.
- Complete downtown tree planting project.
(Mayor and City Council Goal #2)
- Replace entrance signs at parks.

- Complete Warren Cook Park improvements.
- Complete Johnson Park and river development project.
(Mayor and City Council Goal #2)

Performance Measures			
	2021-2022 Actual	2022-2023 Estimated	2023-2024 Estimated
Demand:			
Number of Parks	17	17	17
Park Acres	422.2	431.23	431.23
Swimming Pool Single Passes	30	47	50
Swimming Pool Family/Group Passes	373	380	400
Quantity of City Park Flower Beds	56	56	56
Downtown: Medians beds	6 blocks	6 blocks	6 blocks
Sidewalk beds	11 blocks	11 blocks	11 blocks
Ta-Ha-Zouka Park Cabin Reservations	238	220	220
Open Air Shelter Reservations	106	100	100
Workload:			
Trash Runs	447	450	450
Snow Removal Operations	19	19	19
Games on Sports Fields	1,616	1,585	1,582
Service Requests Completed	576	601	601
Swimming Pool Lesson Participants	543	521	530
Private Swim Lessons	750	700	923
Productivity:			
Swimming Pool Personnel Costs	\$356,331	\$367,000	\$383,765

Effectiveness:			
Quality of Service Complaints	9	9	9
Service Requests Completed within 3 days	99%	100%	100%
Trash Removed from Parks (tons)	695	705	705

Parks and Recreation Personnel Roster					
Position	Wage Grade	FY 20-21	FY 21-22	FY 22-23	FY 23-24
Parks and Rec. Director	30	1	1	1	1
Assistant Director – Rec.	24	0	0	0	1
Parks Supervisor	20	0	0	0	1
Park Maintenance Supervisor	20	1	1	1	0
Parks/Athletics Supervisor	20	0	0	1	0
Athletics Supervisor	19	0	0	0	1
Parks/Aquatics/Athletics Supervisor	19	1	1	0	0
Facilities Manager	19	1	1	1	0
Foreman	17	0	0	0	2
Aquatics/Special Projects	17	1	1	1	0
Recreation Coordinator	16	0	0	0	1
Parks & Rec. Maint. Worker II	14	1	1	1	1
Administrative Assistant III	14	0	0	1	1
Arborist	14	0	1	1	1
Parks & Recreation Maint. Worker I	13	7	8	8	6
Administrative Assistant I	11	0.40	0.40	0	0
Seasonal Park Caretaker	9	11	10	10	10
Total		24.4	25.4	26	26

The Facilities Manager position was reclassified as Assistant Director – Recreation. The Aquatics/Special Projects position was reclassified as a Parks Supervisor. The Park Maintenance Supervisor was reclassified as a Foreman. The Parks/Athletics Supervisor was reclassified to an Athletics Supervisor. Two Parks & Recreation Maint. Worker I's were reclassified as a Foreman and a Recreation Coordinator.

Current Budget Issues

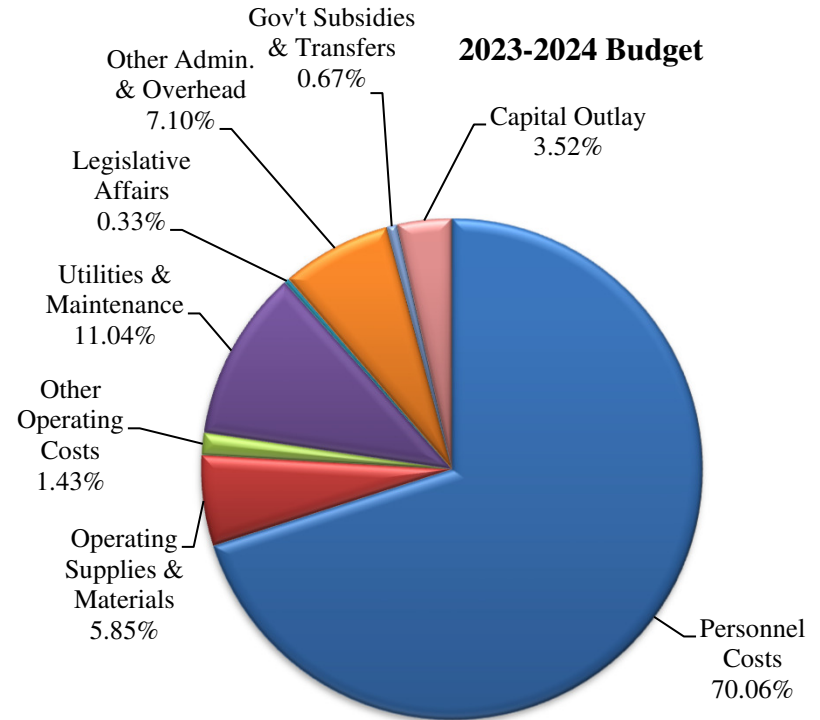
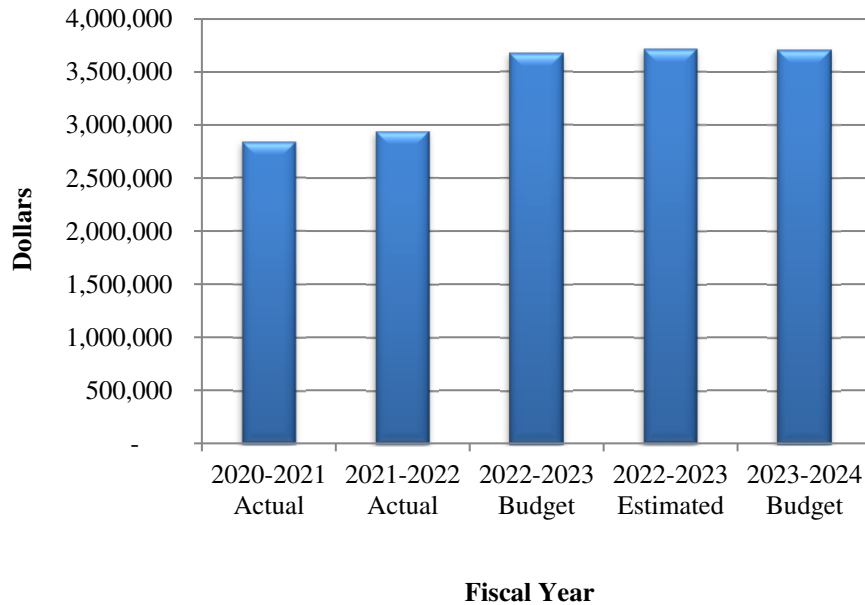
- **Personnel:** The personnel costs increase \$139,214 or 5.66%, which includes comparability adjustments, a 3.5% cost of living adjustment, a 5% increase in health insurance costs for both the employee and City contribution, adjustments in workers compensation insurance, and normal merit pay increases.
- **Capital Outlay:** Capital Outlay decreases \$271,046 or 67.50% over the previous year. Machinery and equipment includes a replacement mower for \$11,000, a replacement pickup for \$25,000, a mower trailer for \$5,000, ice skating equipment and concessions trailer for \$29,000, replacement of Ta-Ha-Zouka Fountain for \$7,000 and asset management for \$14,500. Infrastructure includes Central Park irrigation for \$20,000, and Elkhorn shop improvement for \$19,000.
- **Significant changes to other categories:** Operating Supplies and Materials increase \$31,695 or 17.11% due to increases in uniforms, signs, paint, lumber, and other operating supplies and materials, which is partially offset by decreases in vehicular fuel, lubricants, minor apparatus, and tools. Other Operating Costs decrease \$1,007 or 1.86% due to a decrease in garbage fees. Utilities and Maintenance increase \$69,250 or 20.35% due to increases in natural gas, heating oil, water, sewer, building, ground, plant, and office equipment maintenance, which is partially offset by decreases in electricity, machinery, and vehicle maintenance costs. Legislative Affairs increase by \$320 or 2.69% due to increases in dues and publications. Other Administration and Overhead increases \$52,519 or 24.92% due to increases in insurance, offices supplies and other professional fees, which is partially offset by decreases in telephone, telecommunications, postage, and miscellaneous expenses. Gov't Subsidies & Transfers of \$25,000 is the City and College contribution for turf replacement.

DIVISION EXPENDITURE BUDGET SUMMARY

DIVISION CODE: 235

Description	2020-2021	2021-2022	2022-2023	2022-2023	2023-2024	Dollar Increase	Percent Increase
	Actual	Actual	Estimated	Budget	Budget	(Decrease)	(Decrease)
Personnel Costs	1,693,931	1,919,107	2,408,657	2,457,813	2,597,027	139,214	5.66%
Operating Supplies & Materials	58,316	69,303	168,275	185,239	216,934	31,695	17.11%
Other Operating Costs	40,269	24,971	54,164	54,100	53,093	(1,007)	(1.86%)
Utilities & Maintenance	442,570	526,610	427,396	340,236	409,486	69,250	20.35%
Legislative Affairs	827	8,202	10,905	11,906	12,226	320	2.69%
Other Admin. & Overhead	157,879	285,234	258,974	210,758	263,277	52,519	24.92%
Gov't Subsidies & Transfers	387,500	12,500	12,500	12,500	25,000	12,500	100.00%
Capital Outlay	55,526	93,592	373,956	401,546	130,500	(271,046)	(67.50%)
Total Expenditures	2,836,818	2,939,519	3,714,827	3,674,098	3,707,543	33,445	0.91%

Expenditure History



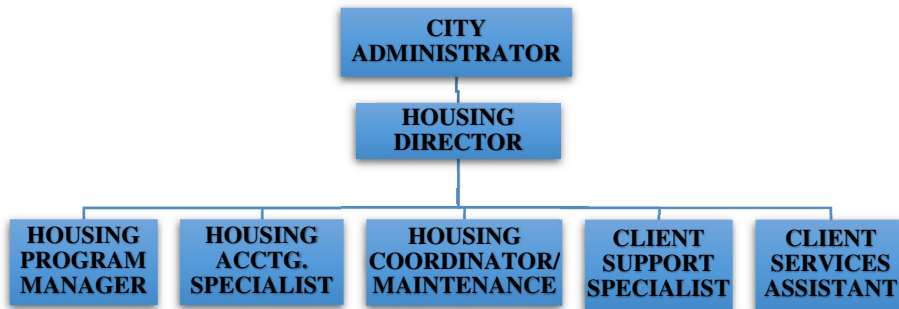
Mission Statement

To provide decent, safe and quality housing to Norfolk’s low to moderate income families and to promote adequate and affordable housing, economic opportunity and a suitable living environment free from discrimination.

Description of Division

To administer a Housing and Urban Development (HUD) Rental Assistance Program, prepare grant applications for HUD rental assistance funding for very low income families, supervision of owner rehabilitation funding for repairs and refurbishment of homes for low income families, supervision of other rental rehabilitation units in the community. Ownership and management of a tax credit 24 unit complex in the Meadow Ridge Complex. Management of 14 homes that are Tax Credit Rent-to-Own in Woodland Park. Management of River Fork Villas, which is 20 tax credit duplex units. Purchasing vacant lots to rehab/build new homes and sell them to income qualified buyers. Build apartment units on lots purchased by the Agency. Establish and maintain a Regional Land Bank for Norfolk and surrounding communities.

Housing Organizational Chart



Services

- Upgrade and enhance housing rental assistance and rehabilitation programs
- Work closely with social agencies
- Availability to entrepreneurs, builders, developers, and homebuyers for direction and advice
- Prepare and submit grants for rental assistance and owner rehabilitation
- Knowledge of Housing Quality Standards
- Rental Agency – apartments, duplexes, and houses
- Increase/improve housing stock in the community both independently and through partnerships
- Getting information out in the community about housing discrimination
- Certified trainer to train Rentwise classes

Accomplishments for 2022-2023

- Maintained the quota of serving 258 families in the rental assistance program or utilizing the maximum funding provided by HUD.
- Continued to work with the National Association of Housing Redevelopment Officials (NAHRO), Congress and the Senate on Legislative advocacy to keep our housing programs funded.
- Maximized utilization of federal funding to serve the most people in the community (100% expected.)
- Maintained nearly 100% occupancy in Meadow Ridge Estates.
- Sold the Kensington in downtown Norfolk to a developer. **(Mayor and City Council Goal #1)**
- Maintained nearly 100% occupancy for the Royal Oaks Estates homes in Woodland Park.
- Worked with homeowners on the Owner Rehabilitation program to improve the housing quality of homes in the community with re-use funds. **(Mayor and City Council Goal #6)**

Goals for 2023-2024

- Maintain 220 Section 8 Vouchers for citizens of Norfolk and surrounding communities. Work closely with all citizens in maintaining quality housing via the HQS inspections, programs and conferences.
- The 2023 Grant from DED will be awarded in July 2023. Funds will be released in September 2023 if Norfolk Housing Agency is awarded funding. These grant funds from DED along with Re-Use funds will be used to assist homeowners with improving their home with OOR programs and landlords with assistance in rehabilitating single family rental units.
- Build a slab on grade 12 unit apartment building to house much needed 1 bedroom units.
- Host 7th Fair Housing Conference in October, 2024.
- Continue to work with the National Association of Housing & Redevelopment Officials (NAHRO), Congress and the Senate on legislative advocacy to keep our housing programs fully funded.
- Continue our high occupancy rates at Meadow Ridge Estates, Royal Oaks Estates, and River Fork Villas.
- Target and identify potential services within the City of Norfolk that the Housing Division would be able to initiate and expand to benefit the citizens of Norfolk.
- Work with the Health Division to identify and acquire dilapidated and unsafe houses for the Housing Agency or the Land Bank. **(Mayor and City Council Goal #6)**
- Establish a Regional Land Bank for Norfolk and Village of Hadar. **(Mayor and City Council Goal #6)**

Performance Measures			
	2021-2022 Actual	2022-2023 Estimated	2023-2024 Estimated
Demand:			
# of Landlords	80	80	78
Average # of Households:			
White	189	182	184
Black	12	15	12

Hispanic	13	13	12
Native American /Alaskan Native	5	7	6
Other	0	0	0
Total	219	217	214
Average # of Households:			
Family	96	90	89
Elderly	21	25	24
Disabled	102	102	101
Total	219	217	214
Workload:			
Average Households Assisted Monthly	219	217	214
Average # of People Assisted Monthly	395	380	376
Productivity:			
Average # of New Leases	51	46	45
Average # of Inspections	248	250	247
Effectiveness:			
# of Families Leaving the Assistance Program	48	55	54

Housing Personnel Roster					
Position	Wage Grade	FY 20-21	FY 21-22	FY 22-23	FY 23-24
Housing Director	22	1	1	1	1
Housing Program Manager	18	1	1	1	1
Housing Accounting Specialist	14	1	1	1	1

Housing Coordinator/ Maintenance	13	1	1	1	1
Client Support Specialist	12	2	2	2	1
Client Services Asst.	12	0	0	0	1
Total		6	6	6	6

A Client Support Specialist was reclassified as a Client Services Assistant.

Current Budget Issues

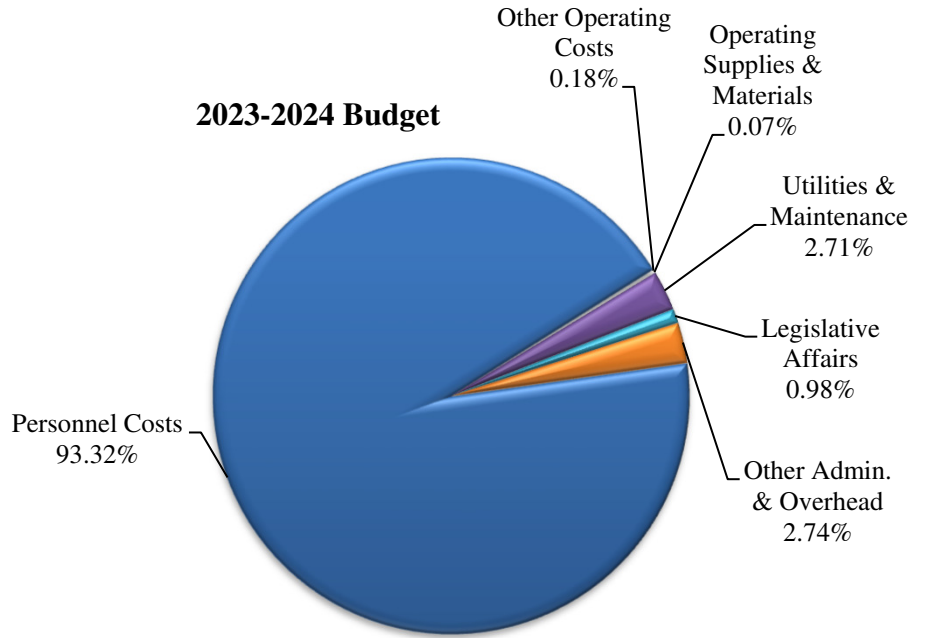
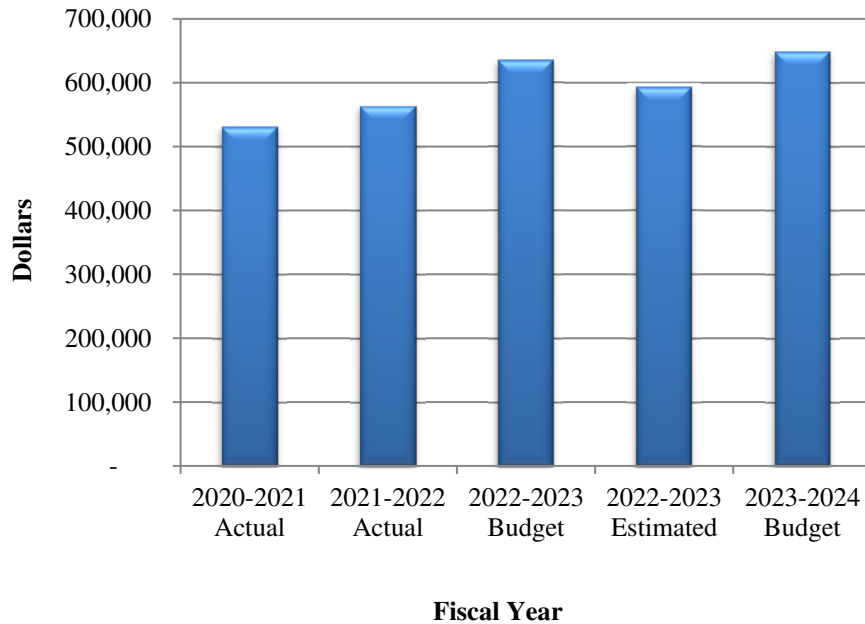
- Personnel: The personnel costs decrease \$1,489 or 0.25%, which includes comparability adjustment, a 3.5% cost of living adjustment, a 5% increase in health insurance costs for both the employee and City contribution, adjustments in workers compensation insurance, and normal merit pay increases.
- Capital Outlay: No Capital Outlay is budgeted for this year.
- Significant changes to other categories: The Housing budget is primarily personnel costs and operating costs in the form of supplies, as well as typical office supplies such as paper, pencils, etc. Operating Supplies & Materials decrease \$80 or 14.84% due to a decrease in fuel costs. Other Operating Costs increase \$1,200 or 100.00% due to relocating to a new building and incurring garbage and snow removal costs. Utilities and Maintenance increase \$9,852 or 127.01% due to additional costs in electricity, natural gas, water, sewer, building, ground, plant, and office equipment maintenance costs due to moving the division to a new building. Legislative Affairs increase \$4,533 or 245.03% due to an increase in travel, training, dues, and publications. Other Administration and Overhead increases \$311 or 1.78% due to increases in insurance and other professional fees, which is partially offset by a decrease in office supplies.

DIVISION EXPENDITURE BUDGET SUMMARY

DIVISION CODE: 366

Description	2020-2021	2021-2022	2022-2023	2022-2023	2023-2024	Dollar Increase	Percent Increase
	Actual	Actual	Estimated	Budget	Budget	(Decrease)	(Decrease)
Personnel Costs	509,127	551,865	561,778	607,199	605,710	(1,489)	(0.25%)
Other Operating Costs	-	-	-	-	1,200	1,200	100.00%
Operating Supplies & Materials	280	272	237	539	459	(80)	(14.84%)
Utilities & Maintenance	1,919	1,269	15,879	7,757	17,609	9,852	127.01%
Legislative Affairs	1,592	1,224	1,082	1,850	6,383	4,533	245.03%
Other Admin. & Overhead	18,381	9,014	13,571	17,484	17,795	311	1.78%
Total Expenditures	531,299	563,644	592,547	634,829	649,156	14,327	2.26%

Expenditure History



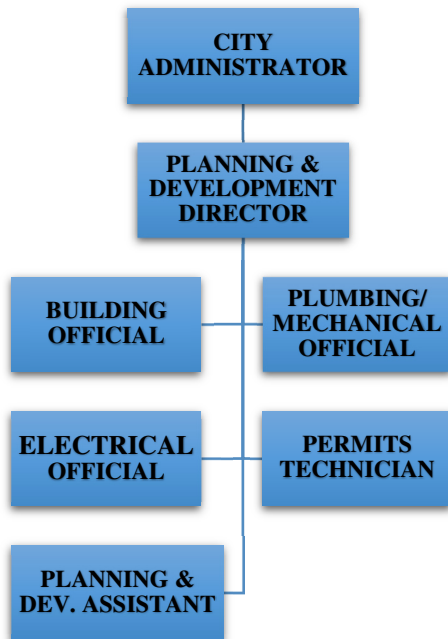
Mission Statement

To support and promote managed, safe and sustainable development, through responsible planning, zoning, and building practices, within the City of Norfolk and its extraterritorial jurisdiction.

Description of Office

To respond to community needs in the areas of planning and zoning, electrical, mechanical, plumbing and general construction to manage development and growth.

Planning & Development Organizational Chart



Services

- Assist citizens with zoning related needs
- Administration of floodplain regulations
- Assist developers with development of new subdivisions, commercial building and city wide zoning regulations
- Prepare and maintain a comprehensive plan
- Implement provisions of the zoning ordinance
- Assist Board of Zoning Adjustment and contact for those citizens requesting an appeal before the Board
- Permits & Inspections – assist contractors, home builders and general public with building, zoning and other code concerns.

Accomplishments for 2022-2023

- Revised various code through the year, as necessary.
- Expanded the extraterritorial jurisdiction approximately another 16 sq. miles due to the large annexation of bringing in approximately 4 sq. miles into city limits.
- Completed zoning code amendments for tiny houses and ADUs. **(Mayor and City Council Goal #1)**
- Provided information and education to the public at the Home Show.

Goals for 2023-2024

- Begin switching the permitting database over to the new system which will be more web-based with customer on-line services.
- Adopt the affordable housing plan as required by the State no later than end of year 2023.
- Revise various code in conjunction with the State required affordable housing plan due to be adopted no later than 1/1/2024. **(Mayor and City Council Goal #1)**
- Continue the quality service to the area in permits and inspections for the safety and value to the community.
- Revise floodplain code based on the Nebraska Model Floodplain Ordinance Update.

Performance Measures			
	2021-2022 Actual	2022-2023 Estimated	2023-2024 Estimated
Demand:			
Planning Commission Meetings	23	21	24
City Council Meetings	25	25	24
Board of Adjustment Meetings	1	0	1
Valuation of Fees/Building Permits Issued	48,953,503	31,000,000	50,000,000
Building Permits Issued	533	515	475
# of Inspection Requests	3,056	3,200	3,000
Workload:			
Preliminary Plats	1	2	2
Final Plats	19	17	18
Zoning Changes	15	12	12
Amend City Code	7	5	8
Conditional Use Permits	9	10	10
Lot Boundary Changes	0	1	1
Hard Surface Waiver	0	0	1
Sidewalk Waiver	2	2	2
Planned Development	0	1	2
Redevelopment Plan	2	5	4

Current Budget Issues

- Personnel: The personnel costs increase \$35,736 or 5.31%, which includes a 3.5% cost of living adjustment, a 5% increase in health insurance costs for both the employee and City contribution, adjustments in workers compensation insurance, and normal merit pay increases.
- Capital Outlay: Capital outlay budgeted includes asset management for \$50,000.
- Significant changes to other categories: Operating Supplies and Materials decrease \$246 or 2.93% due to a realigning of costs. Utilities and Maintenance increase \$1,000 or 6.49% due to an increase in machinery and vehicle maintenance. Legislative Affairs increase \$3,536 or 19.41% due to increases in travel, training, dues and publications. Other Administration and Overhead decreases \$3,621 or 11.96% due to a decrease in office supplies, which is partially offset by an increase in insurance.

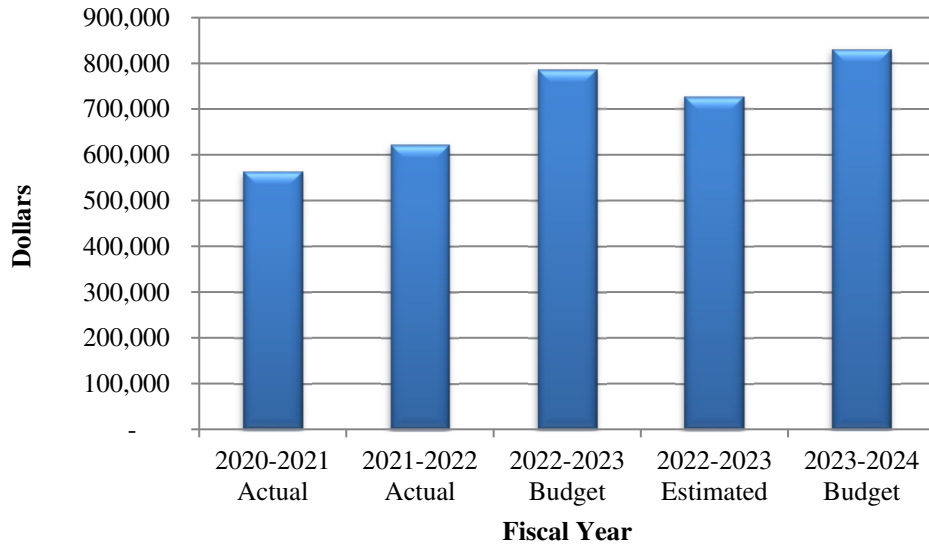
Planning & Development Personnel Roster					
Position	Wage Grade	FY 20-21	FY 21-22	FY 22-23	FY 23-24
Planning & Development Director	30	1	1	1	1
Electrical Official	19	1	1	1	1
Building Official	19	0	1	1	1
Building Inspector	19	2	0	0	0
Plumbing/Mechanical Official	19	0	1	1	1
Permits Technician	14	1	1	1	1
Planning & Dev. Assistant	14	1	1	1	1
Total		6	6	6	6

DIVISION EXPENDITURE BUDGET SUMMARY

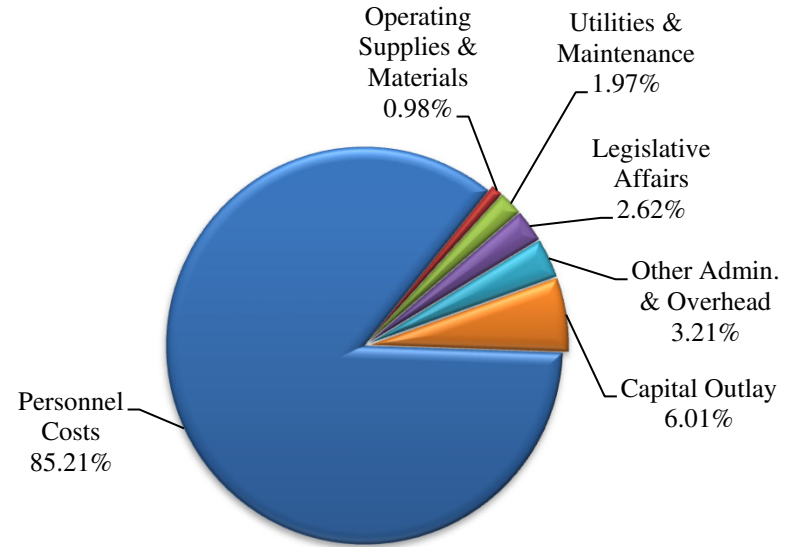
DIVISION CODE: 367

Description	2020-2021	2021-2022	2022-2023	2022-2023	2023-2024	Dollar Increase	Percent Increase
	Actual	Actual	Estimated	Budget	Budget	(Decrease)	(Decrease)
Personnel Costs	543,518	596,491	666,533	672,867	708,603	35,736	5.31%
Operating Supplies & Materials	3,556	4,403	6,758	8,393	8,147	(246)	(2.93%)
Utilities & Maintenance	811	914	13,134	15,400	16,400	1,000	6.49%
Legislative Affairs	3,228	5,267	12,190	18,214	21,750	3,536	19.41%
Other Admin. & Overhead	12,646	15,117	28,914	30,282	26,661	(3,621)	(11.96%)
Capital Outlay	-	-	-	42,000	50,000	8,000	19.05%
Total Expenditures	563,759	622,192	727,529	787,156	831,561	44,405	5.64%

Expenditure History



2023-2024 Budget



Mission Statement

The Norfolk Public Library engages the community through learning opportunities, connection to resources and technology, and cultural enrichment.

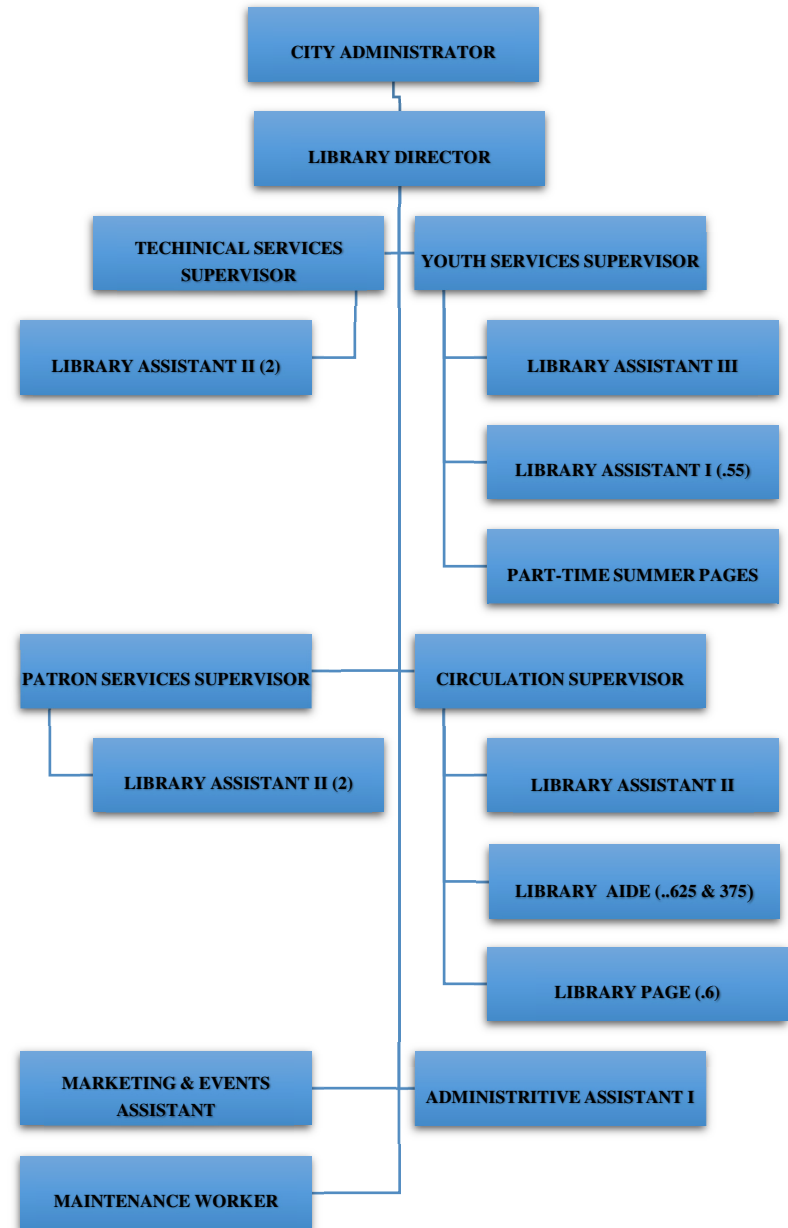
Description of Division

The Library provides citizens with access to information and resources, opportunities for lifelong learning, and community engagement. This is done through providing print and digital materials, classes, programs, and community spaces.

Services

- The library encourages lifelong learning by providing citizens with access to quality informational and recreational materials on a wide variety of subjects and in a variety of formats. This information comes from print books, electronic resources, DVDs, CDs, newspapers, magazines and includes the computers the library provides for the public.
- The library provides educational and cultural programs for all ages. Programs for children encourage early literacy skills and support their educational development as they grow. Programs for adults cover a variety of educational, historical and specialty topics to help citizens pursue their interests and engage in lifelong learning.
- With assistance from highly-trained library staff, the library helps citizens find information, access the internet, answer general information questions, provide computer training, and provide assistance with genealogy and historical research.

Library Organizational Chart



Accomplishments for 2022-2023

- Kept the building in excellent condition by replacing two warped countertops at the service desk.
- Adapted to changing use patterns of the library by creating a Family Computer Lab area and an Express Computer Station for adults.
- Kept our technology current and efficient by replacing 21 computers, maintained the current MakerSpace equipment, and added the MakerSpace.
- Continued to provide high quality programs, classes, and educational experiences for the community.
- Continued to provide a high-quality collection of materials for the community. Materials were available through traditional library usage, as well as at the drive thru, through locker pickup, homebound delivery service, and online.
- Provided training and education opportunities for the library staff through workshops, webinars, and regular review of policies and procedures.
- Worked with the Parks and Recreation, and Engineering divisions, to complete the Storywalk Trail in Warren Cook Park. Further development of the park will occur over the next few years.

Goals for 2023-2024

- Keep the library facility in excellent condition. With the renovation and expansion project now five years in the past, most new parts and materials are out of warranty. Funds for maintenance need to keep pace with rising costs. Additional funds to repair and replace lighting fixtures and to routinely clean carpets are needed.
- Keep our technology current and efficient by replacing 22 computers, replacing the copier in the staff workroom, and replacing self-checkout units as they reach the end of their expected life cycle.
- Continue to provide a high-quality collection of materials for the community.

- Continue to provide high quality programs, classes, and educational experiences for the community, and increase marketing funds to assist with community awareness of the wealth of programs and services the library offers.
- Continue to provide innovative services and excellent customer service.

Performance Measures			
	2021-2022 Actual	2022-2023 Estimated	2023-2024 Estimated
Demand:			
Population Served	24,967	24,967	24,967
Library Card Holders	11,909	12,000	12,000
% Card Holders-Norfolk	67	67	67
% Card Holders-Other	33	33	33
Open Hours Per Week	63	63	63
Open Hours Per Year	3,136	3,136	3,136
Annual Attendance	115,084	120,000	120,000
Annual Program Attendance	9,191	10,000	10,000
Children's Programs	7,467	8,000	8,000
Adult Programs	1,606	2,000	2,000
Workload:			
Adult Circulation/Year	139,172	140,000	140,000
Juvenile Circulation/Year	96,989	97,000	97,000
Total Circulation/Year	236,161	240,000	240,000
Reference Question/IT Instruction	3,500	3,500	3,500
Patron Internet Uses	10,708	10,000	10,000
Children's Programs	157	160	160
Adult Programs	162	160	160
Material Items Added	9,924	9,900	9,900
Material Items Deleted	7,059	7,000	7,000
Productivity:			
Items Circulated per Capita	9.46	9.5	9.5
Circulations/Hour	75.3	75	75

Reference Transactions/ Hour	1.1	1	1
Computer Use/Hour	3.4	3.3	3.2
Effectiveness:			
Public Computer Stations	29	29	29

Library Personnel Roster					
Position	Wage Grade	FY 20-21	FY 21-22	FY 22-23	FY 23-24
Library Director	24	1	1	1	1
Technical Services Supervisor	19	0	0	1	1
Librarian I	17	2	2	0	0
Youth Services Supervisor	17	0	0	1	1
Patron Services Supervisor	17	1	1	1	1
Library Technology Specialist	17	1	1	0	0
Circulation Supervisor	17	1	1	1	1
Customer Services Supervisor	14	1	1	0	0
Youth Services Library Asst III	12	1	1	0	0
Library Assistant III	12	0	0	1	1
Library Assistant II	11	1	1	4.5	5
Library Technician	11	0.5	0.5	0	0
Reference Assistant	11	2	2	0	0
Administrative Assistant I	11	1	1	1	1
Maintenance Worker	11	1	1	1	1
Marketing & Events Assistant	11	0	0	1	1
Library Assistant I	8	0.45	0.45	0.55	0.55
Library Assistant	7	1.14	1.14	1.13	0
Library Aide	6	0.38	0.38	0.38	1
Library Page	4	0.6	0.6	0.6	0.6
Total		16.07	16.07	16.16	16.15

A couple of part-time Library Assistants were reclassified as a part-time Library Assistant II and a part-time Library Aide.

Current Budget Issues

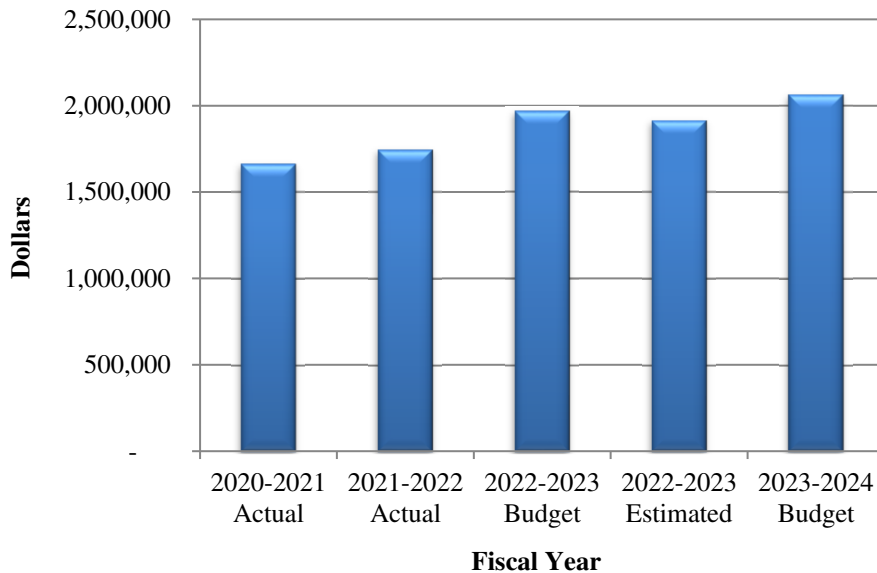
- **Personnel:** The personnel costs increase \$67,708 or 5.13%, which includes a 3.5% cost of living adjustment, a 5% increase in health insurance costs for both the employee and City contribution, adjustments in workers compensation insurance, and normal merit pay increases.
- **Capital Outlay:** Capital outlay includes copier for \$6,000 and self-check machine replacement for \$11,000.
- **Significant changes to other categories:** Operating Supplies & Materials increase \$16,493 or 6.00% due to an increase in library materials. Other Operating Costs increase \$252 or 28.00% due to an increase in garbage fees. Utilities & Maintenance decrease \$3,267 or 3.00% due to decreases in electricity and office equipment maintenance, which is partially offset by increases in natural gas, water, sewer, building, ground, and plant maintenance. Legislative Affairs increase \$4,261 or 7.69% due to increases in public relations, travel, and training, which is partially offset by a decrease in dues and publications. Other Administration & Overhead increases \$15,951 or 8.51% due to increases in insurance, telephone, telecommunications, postage, legal notices, advertising, computer services, and other professional fees, which is partially offset by a decrease in office supplies.

DIVISION EXPENDITURE BUDGET SUMMARY

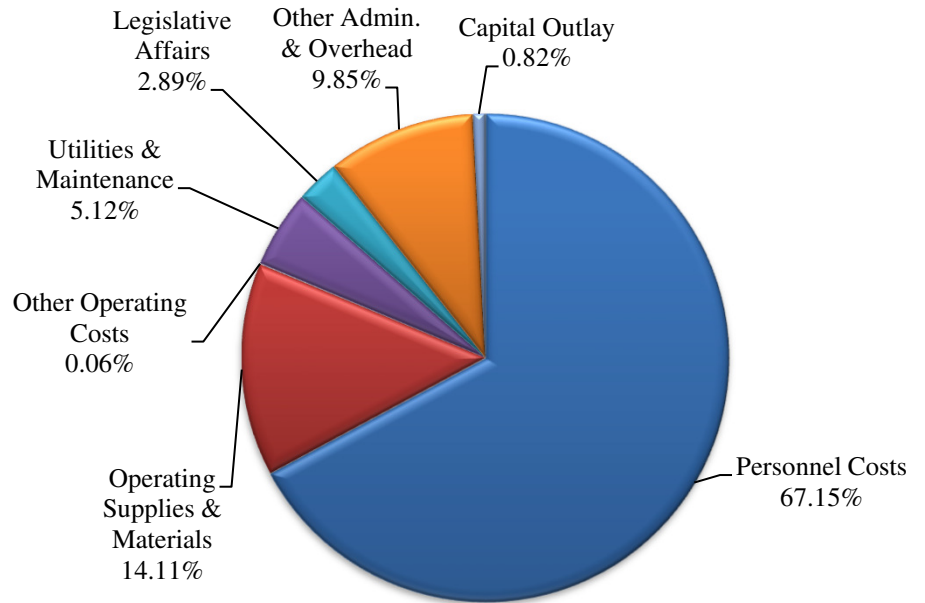
DIVISION CODE: 444

Description	2020-2021	2021-2022	2022-2023	2022-2023	2023-2024	Dollar Increase	Percent Increase
	Actual	Actual	Estimated	Budget	Budget	(Decrease)	(Decrease)
Personnel Costs	1,156,058	1,196,882	1,284,209	1,318,953	1,386,661	67,708	5.13%
Operating Supplies & Materials	234,879	261,363	274,000	274,889	291,382	16,493	6.00%
Other Operating Costs	809	938	1,076	900	1,152	252	28.00%
Utilities & Maintenance	94,480	96,938	103,750	109,068	105,801	(3,267)	(3.00%)
Legislative Affairs	12,808	28,955	49,000	55,382	59,643	4,261	7.69%
Other Admin. & Overhead	152,499	158,049	187,339	187,514	203,465	15,951	8.51%
Capital Outlay	12,549	2,542	14,652	21,000	17,000	(4,000)	(19.05%)
Total Expenditures	1,664,082	1,745,667	1,914,026	1,967,706	2,065,104	97,398	4.95%

Expenditure History



2023-2024 Budget



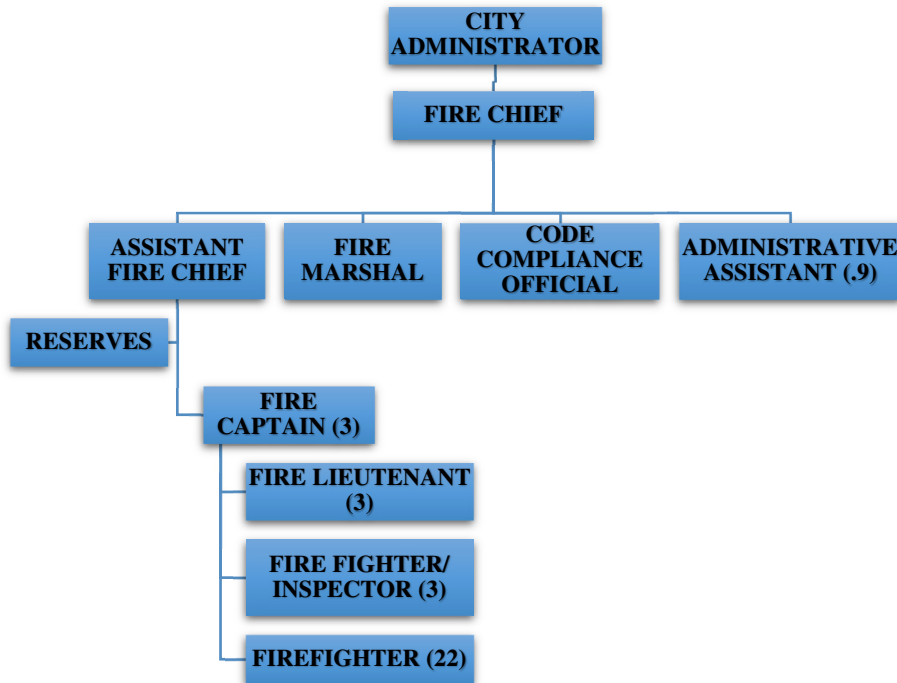
Mission Statement

To support a higher quality of life through public education, loss prevention, and service response.

Description of Division

To respond to community needs in the areas of fire prevention, fire suppression, emergency medical and rescue services, health, environmental inspections, and public education.

Fire Organizational Chart



Services

- Fire Prevention -- Enforce the Fire Codes in the interest of the community
- Fire Suppression -- Locate, confine, and extinguish fires or explosions, and to control and eliminate other hazardous conditions
- Emergency Medical Services -- Respond and provide emergency medical care and transport of patients
- Prevention and Codes -- Assist community in fire prevention, health, and other code concerns
- Public Education -- Delivery of safety information to the community in order to develop awareness and skills to prevent hazardous situations and reduce injury and damage in emergencies
- Hazardous Materials Response – Technician level response to release of hazardous materials

Accomplishments for 2022-2023

- Continued strategic planning process.
- Performed internal and external communications improvements and reviewed Fire and Rescue communications with our mutual aid partners.
- Began recruit class of reserve firefighters.
- Hired two new full-time firefighters.
- Hired a new Fire Marshal and a new Code Compliance Official.
- Responded to a record total of 3,190 emergency calls.
- Conducted joint mutual aid drill with Region 11 first responders.
- Maximized Fire division resources to provide the best service.
- Hosted annual Fire Prevention Open House in October.
- Took possession of a new Wheeled Coach Ambulance.

Goals for 2023-2024

- Continue strategic planning process.
- Perform internal and external communication improvements.
- Conduct joint mutual aid drill with mutual aid towns and Region 11 first responders.
- Complete a Standard Operating Guideline review and Stand Down for Safety Seminar.
- Complete a review of our EMS Protocols and update as needed.
- Complete a Reserve Recruitment and Initial Recruit class.
- Enhance performance measurement data collection.
- Evaluate building infrastructure and identify and complete needed improvements.
- Maximize Fire division resources to provide the best service.
- Properly enforce the 2018 IFC and IPMC International Codes.
- Develop master plan for overall apparatus replacement expectations.
- Finalize purchases and reimbursement of 2022 Homeland Security grant funds (Haz-mat) and anticipate award of 2023.
- Develop Standard Operating Guidelines, train and respond as the Norfolk Fire Division drone team as requested across our region.

Performance Measures

	2021-2022 Actual	2022-2023 Estimated	2023-2024 Estimated
Demand:			
City Population	25,960	26,000	26,100
Rural District Population	3,950	3,950	4,000
Total Geographical Area Served	111	111	111
City Area	16	16	16
Rural Area	95	95	95
Mutual Aid Area	1,345	1,345	1,345
Workload:			
Total # of Responses	2,646	3,103	3,200
Emergency Medical Calls	2,677	2,650	2,800

# of Patients Encountered	2,738	2,900	2,950
Fire Calls	424	446	400
Structure Fires	37	35	35
% Contained to Room of Origin	80%	75%	75%
% Contained to Structure of Origin	100%	100%	100%
Hazardous Material Calls	49	45	45
# of Level 1 Call Backs	69	75	75
# of Citizens Who Toured the Fire Station or attended classes	743	1,000	1,000
Public Contacted	1,909	2,500	2,500
Grant Awarded	\$43,500	\$52,500	\$29,000
Productivity:			
Total Training Hours	10,200	11,000	11,000
Average Training Hours per Fire Fighter	170	180	180
Feet of Hose Maintained	20,000	20,000	20,000
# of Pumps Tested & Maintained	6	6	6
# of Warning Sirens Tested & Maintained	10	13	13
Effectiveness:			
Average Response Time per Call	4:45	4:10	4:10
# of Incidents with 1 st Arriving Units within 5 minutes (in city)	1,755	2,300	2,300
% of Total	84%	80%	80%
Valuation of Structures involved in Fire	\$19,280,337	unknown	unknown
Structural Dollar Amount Loss Due to Fire	\$228,570	unknown	unknown
Average Years of Service of Employees	13	14	14

Fire Personnel Roster					
Position	Wage Grade	FY 20-21	FY 21-22	FY 22-23	FY 23-24
Public Safety Director	33	.5	0	0	0
Fire Chief	29	1	1	1	1
Assistant Fire Chief-Operations	26	1	1	0	0
Assistant Fire Chief	25	0	0	1	1
Fire Marshal	22	1	1	1	1
Fire Captain	21	3	3	3	3
Fire Lieutenant	19	3	3	3	3
Health Inspector	19	1	0	0	0
Health Official	19	0	1	0	0
Code Compliance Officer	19	0	0	1	0
Code Compliance Official	19	0	0	0	1
Firefighter/Inspector	18	3	3	3	3
Firefighter	16	21	21	22	22
Administrative Asst./Em. Mgmt. Coordinator	15	0.9	0.9	0.9	0.9
Total		35.4	34.9	35.9	35.9

The Code Compliance Officer was reclassified as a Code Compliance Official.

Current Budget Issues

- **Personnel:** The personnel costs increase \$74,957 or 1.66%, which includes a 3.5% cost of living adjustment, a 5% increase in health insurance costs for both the employee and City contribution, adjustments in workers compensation insurance, and normal merit pay increases.
- **Capital Outlay:** This year's capital outlay includes kitchen remodel for \$23,441, HVAC at training tower for \$7,000, power hose roller for \$10,000, update ATG system for \$15,000, hose repair machine and expanders for \$13,000, zodiac boat motor for \$9,000, enclosed equipment trailer for \$7,500 and station 2 ice machine for \$5,000.
- **Significant changes to other categories:** Operating Supplies and Materials increase \$12,727 or 5.92% due to increases in uniforms, minor apparatus and tools, and other operating supplies and materials, which is partially offset by a decrease in fuel.

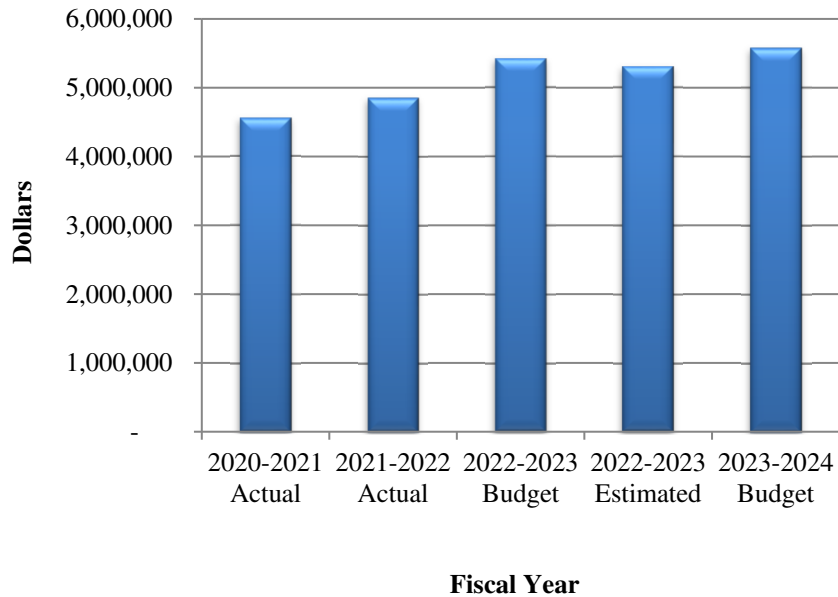
Utilities and Maintenance increase by \$9,845 or 3.60% due to increases in machinery, vehicle, and office equipment maintenance, which is partially offset by decreases in building, ground, plant, and communication equipment maintenance. Legislative Affairs decrease \$923 or 0.95% due to decreases in travel and training, which is partially offset by increases in public relations, dues, and publications. Other Administration and Overhead increases \$21,842 or 9.53% due to increases in insurance, telephone, and other professional fees, which is partially offset by a decrease in office supplies. Government Subsidies and Transfers increase \$2,598 or 5.62% due to adjustments to the City's matching contribution to the Regional 11 Emergency Management Fund.

DIVISION EXPENDITURE BUDGET SUMMARY

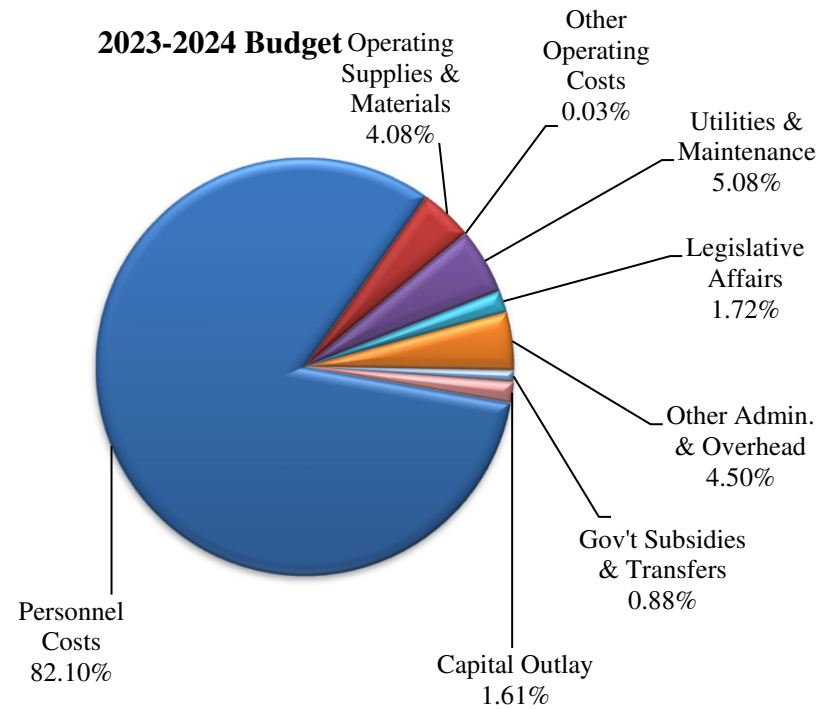
DIVISION CODE: 530

Description	2020-2021	2021-2022	2022-2023	2022-2023	2023-2024	Dollar Increase	Percent Increase
	Actual	Actual	Estimated	Budget	Budget	(Decrease)	(Decrease)
Personnel Costs	3,909,403	4,208,489	4,409,656	4,504,025	4,578,982	74,957	1.66%
Operating Supplies & Materials	171,646	156,609	189,896	215,110	227,837	12,727	5.92%
Other Operating Costs	1,304	1,445	1,500	1,750	1,750	-	-
Utilities & Maintenance	174,848	141,930	254,663	273,522	283,367	9,845	3.60%
Legislative Affairs	63,957	60,845	79,610	96,818	95,895	(923)	(0.95%)
Other Admin. & Overhead	174,789	185,457	206,399	229,234	251,076	21,842	9.53%
Gov't Subsidies & Transfers	44,917	51,120	56,843	46,254	48,852	2,598	5.62%
Capital Outlay	13,172	48,656	111,695	58,254	89,941	31,687	54.39%
Total Expenditures	4,554,036	4,854,551	5,310,262	5,424,967	5,577,700	152,733	2.82%

Expenditure History



2023-2024 Budget



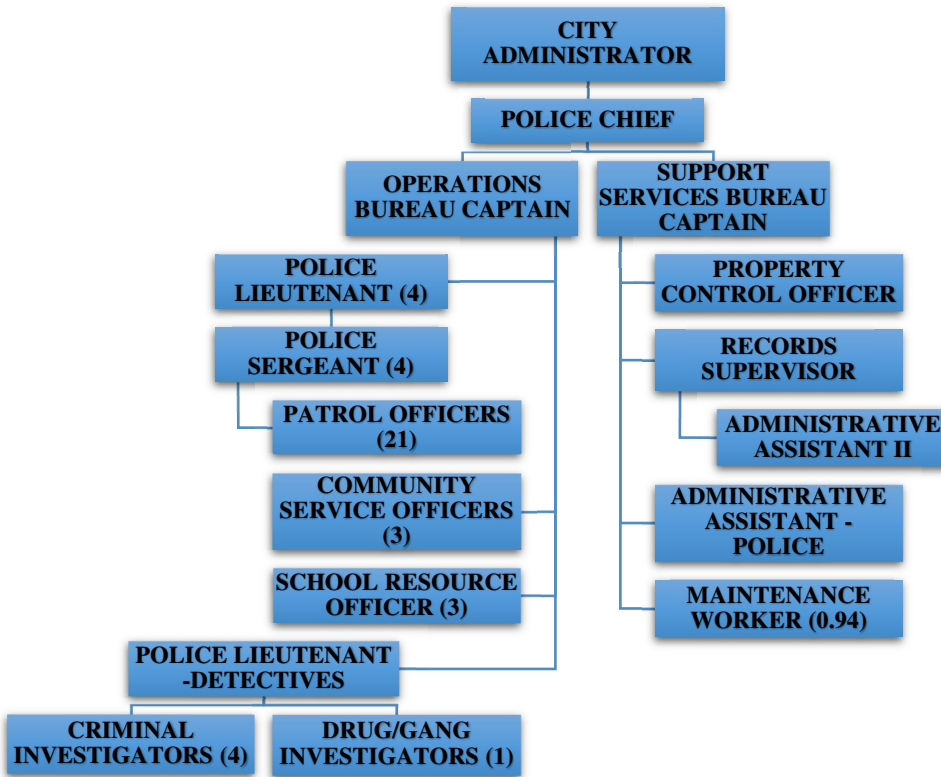
Mission Statement

To provide effective and efficient law enforcement services to the community.

Description of Division

To effectively prevent and control threats to life and property, to aid and protect individual and constitutional guarantees, to identify and resolve conflicts and problems and to create and maintain security in the community.

Police Organizational Chart



Services

- Monitor and announce severe weather events
- Criminal investigation
- Traffic enforcement
- Accident investigation
- Drug enforcement
- Crime prevention
- Conflict resolution
- General assistance to public
- Animal control
- Temporary prisoner detention

Accomplishments for 2022-2023

- Completed and presented the Division’s 2023 Annual Report.
- Completed and submitted request for continued Wireless E911 funds.
- Utilized social media (Police Facebook page) to help educate the public and solve crimes.
- Continued participation in and coordination of the SNARE Drug Task Force.
- Continued participation in the Nebraska Human Trafficking Task Force.
- Completed the 19th year of the School Resource Officer Program, currently consisting of 2 School Resource Officers assigned to Norfolk High, Jr. High with plans to include the Norfolk Middle School when staffing allows.
- Chief Miller attended the MOCIC annual conference.
- Chief Miller attended the POAN/NSA conference.
- Chief Miller continued to be heavily involved with proposed state legislative bills effecting law enforcement.
- Continued monitoring of all local registered sex offenders.
- Maintained mandated training requirements for officers and dispatchers.
- Maintained Jail Standards certification.
- Received law enforcement agency Accreditation with the State of Nebraska.

- Assisted area law enforcement agencies with cell phone forensic examinations.
- Maintained compliance with the Juvenile Justice & Delinquency Act on detention of juveniles.
- Completed and submitted proposed FY 2023-24 Division budget.
- Implemented and began utilizing a drone program.
- Coordinated the Landon Bos Bike Rodeo, National Night Out and several other events.
- Completed design plans for the Norfolk Police Division expansion.
- Participated in several open houses and opportunities to educate the public on the proposed expansion of the police building. **(Mayor and City Council Goal #7)**
- Hired and began training two police officers.
- Promoted a Lieutenant position.
- Promoted a Sergeant position.
- Developed plans to expand the Community Service Officer position.

Goals for 2023-2024

- Hire and train officers to fill all vacancies.
- Hire and train Community Service Officers for expanded responsibilities.
- Select and train 3rd School Resource Officer.
- Maintain response time for Priority I and Priority II calls for service.
- Continue identifying ways to integrate and improve relationships with other law enforcement agencies.
- Complete and submit request for continued Wireless E911 funds.
- Begin Phase 2 construction for the expansion of the police division building. Timing is dependent on approval of the ballot issue authorizing funding. If funding is sales tax, this will be on the November 2024 general election ballot. **(Mayor and City Council Goal #7)**
- Implement the use of body cameras for all patrol officers.
- Maintain Jail Standards certification.
- Maintain mandated training standards for officers.

- Complete and submit proposed FY 2024-25 budget.
- Continue to monitor and participate in legislative changes effecting law enforcement.

Performance Measures			
	2021-2022 Actual	2022-2023 Estimated	2023-2024 Estimated
Demand:			
Calls for Service	20,592	20,200	20,250
Accidents	912	900	900
Workload:			
Criminal Arrests	1,541	1,450	1,500
Traffic Arrests	1,781	1,500	1,500
Alcohol Arrests	298	300	300
Drug Arrests	362	350	325
Parking Citations	252	275	300
Warning and Defect Tickets	2,986	2,400	2,400
Productivity:			
Cost per Service Call	\$350	\$389	\$408

Mission Statement

To provide legal support services to the Mayor, City Council and various City departments.

Description of Division

To plan, direct, and participate in the provision of complex professional legal services to the Mayor, City Council, City Administrator, and Department and Division Heads; to perform administrative work in directing the legal activities of the City; and to provide policy, technical and administrative support to the Mayor, City Council and City Administrator.

City Attorney Organizational Chart



Services

- Provide legal assistance to the City Administrator and Mayor and City Council
- Prosecute municipal code violations
- Represent the interest of the City in the conduct of appeals of municipal code violations and other matters in State and Federal appellate courts
- Prepare legal opinions relating to City matters

- Draft ordinances, resolutions, contracts, leases, agreements and other legal documents
- Assist in formulating proposed legislation for enactment by the Legislature regarding matters of interest to the City
- Advise on the City’s legal problems and questions

Accomplishments for 2022-2023

- Processed approximately 1,091 County Court complaints alleging various ordinance violations.
- Provided professional legal services to the Mayor, City Council, City Administrator and Department and Division Heads.
- Furthered legislative interests of the City by drafting language for legislative bills and testifying at hearings.

Goals for 2023-2024

- Continue code enforcement and prosecution of violations, as necessary, to support the Norfolk area planning efforts and sustainable community growth. **(Mayor and City Council Goal #6)**
- Continue to review proposed contracts and provide timely feedback to assist in the following community endeavors: economic development, parks and recreation, infrastructure improvements. **(Mayor and City Council Goal #1)**
- Continue effective prosecution of ordinance violations.
- Continue to further legislative interests of the City by reviewing current bills, drafting new bills, and lobbying/testifying as necessary.
- Continue to provide professional legal services to the Mayor, City Council, City Administrator and Department and Division Heads.
- Continue to locate and update obsolete and unproductive provisions of City Code.

Performance Measures			
	2021-2022 Actual	2022-2023 Estimated	2023-2024 Estimated
Workload:			
City Ordinance Code Violations Processed	1,427	1,091	1,091

Police Personnel Roster					
Position	Wage Grade	FY 20-21	FY 21-22	FY 22-23	FY 23-24
Public Safety Director	33	.5	0	0	0
City Attorney	33	1	1	1	1
Police Chief	31	1	1	1	1
Police Captain	27	2	2	2	2
Police Lieutenant – Detectives	23	0	0	1	1
Police Lieutenant	23	0	0	4	4
Police Detective Sergeant	22	1	1	0	0
Police Sergeant	21	4	4	4	4
Police Corporal	20	4	4	0	0
Police Officer/Investigator	19	5	5	5	5
School Resource Officer	19	2	2	3	3
Police Officer	19	23	23	23	21
Legal Assistant	16	2	2	2	2
Records Supervisor	15	1	1	1	1
Administrative Asst. – Police	15	0	0	0	1
Administrative Assistant III	14	1	1	1	0
Administrative Assistant II	13	0	1	1	1
Community Service Officer	13	1	1	1	3
Property Control Officer	13	1	1	1	1
Maintenance Worker	11	1	0.94	0.94	0.94
Secretary I	11	1	0	0	0
Total		51.5	50.94	51.94	51.94

Two Police Officers were reclassified as Community Service Officers. The Administrative Assistant III was reclassified as Administrative Assistant – Police.

Current Budget Issues

- **Personnel:** The personnel costs increase \$299,189 or 4.86%, which includes comparability adjustments, a 3.5% cost of living adjustment, a 5% increase in health insurance costs for both the employee and City contribution, adjustments in workers compensation insurance, and normal merit pay increases.

- **Capital Outlay:** The capital outlay costs include: three police cruisers for \$142,047, and replacement of investigator car for \$20,000.

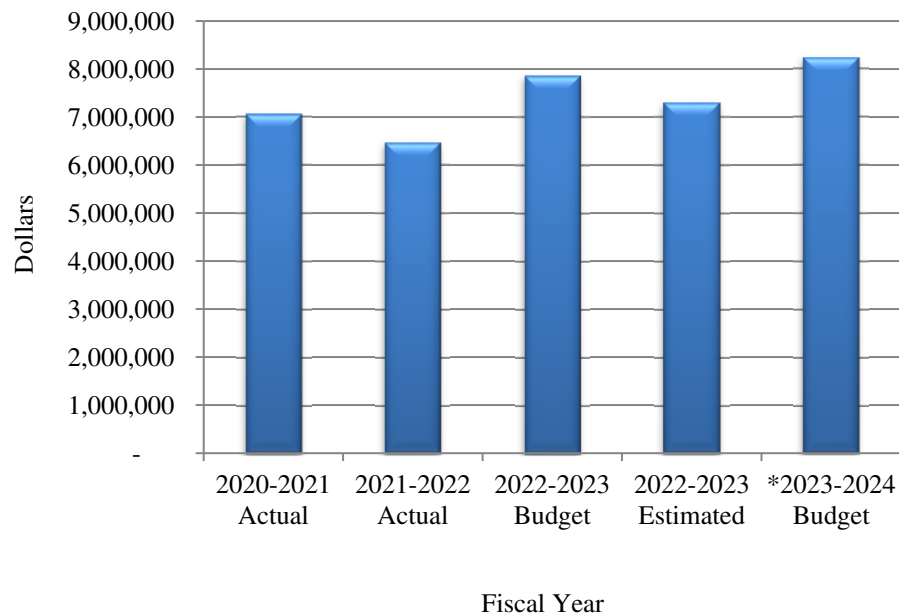
- **Significant changes to other categories:** Operating Supplies and Materials decrease \$23,507 or 12.43% due to decreases in uniforms, fuel, minor apparatus, and tools. Other Operating Costs increase \$45 or 0.05% due to an increase in animal control. Utilities and Maintenance increase \$65,645 or 43.91% due to increases in natural gas, water, sewer, building ground, plant, machinery, vehicle, office equipment, and communication equipment maintenance, which is partially offset by a decrease in electricity. Legislative Affairs increase \$11,620 or 18.29% due to increases in community service, travel and training, which is partially offset by a decrease in dues and publications. Other Administration & Overhead decreases \$604 or 0.25% due to decreases in office supplies and other professional fees, which is partially offset by increases in insurance, telephone, telecommunications, legal notices, and advertising. Gov't Subsidies and Transfers include a \$820,000 transfer to the Norfolk/Madison County Dispatch budget.

DIVISION EXPENDITURE BUDGET SUMMARY

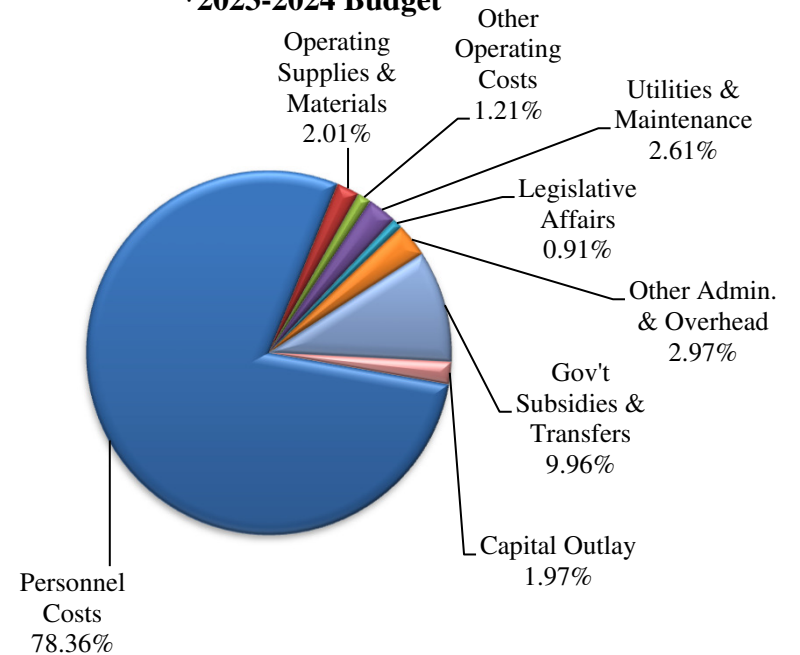
DIVISION CODE: 533

Description	2020-2021	2021-2022	2022-2023	2022-2023	*2023-2024	Dollar	Percent
	Actual	Actual	Estimated	Budget	Budget	Increase (Decrease)	Increase (Decrease)
Personnel Costs	5,978,024	5,095,340	5,476,430	6,156,126	6,455,315	299,189	4.86%
Operating Supplies & Materials	134,266	174,143	167,827	189,082	165,575	(23,507)	(12.43%)
Other Operating Costs	80,109	84,468	92,974	99,440	99,485	45	0.05%
Utilities & Maintenance	136,214	107,874	140,994	149,503	215,148	65,645	43.91%
Legislative Affairs	44,943	31,959	45,946	63,524	75,144	11,620	18.29%
Other Admin. & Overhead	211,964	185,178	230,486	244,938	244,334	(604)	(0.25%)
Gov't Subsidies & Transfers	250,000	780,000	963,500	780,000	820,000	40,000	5.13%
Capital Outlay	226,188	8,084	186,859	182,859	162,047	(20,812)	(11.38%)
Total Expenditures	7,061,708	6,467,046	7,305,016	7,865,472	8,237,048	371,576	4.72%

Expenditure History



***2023-2024 Budget**



FUND BUDGET SUMMARY

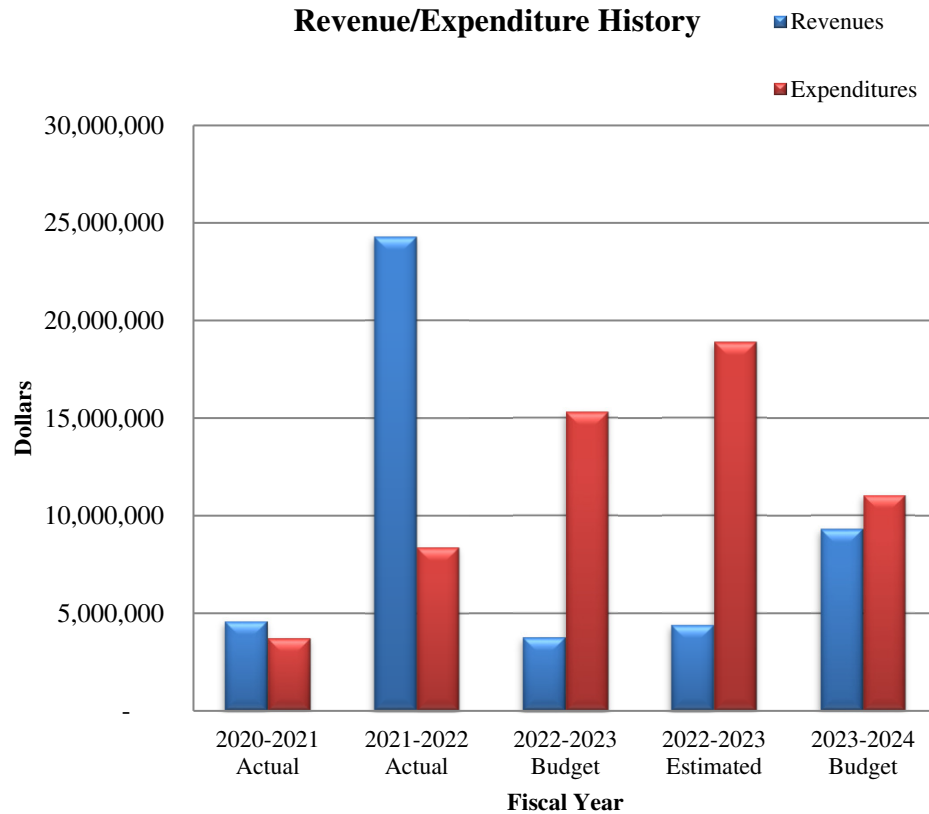
FUND CODE: 101

Description	2020-2021 Actual	2021-2022 Actual	2022-2023 Estimated	2022-2023 Budget	2023-2024 Budget	Dollar Increase (Decrease)	Percent Increase (Decrease)
Beginning Fund Balance	5,056,800	5,925,335	21,854,659	12,249,782	7,381,710	(4,868,072)	(39.74%)
Intergovernmental Revenues	3,809,728	3,724,886	4,142,774	3,700,000	3,909,300	209,300	5.66%
Interest Income	21,983	119,413	258,303	65,000	195,000	130,000	200.00%
Non-Revenue Receipts	760,000	20,460,527	-	-	5,200,000	5,200,000	100.00%
Total Revenue	4,591,711	24,304,826	4,401,077	3,765,000	9,304,300	5,539,300	147.13%
Total Funds Available	9,648,511	30,230,161	26,255,736	16,014,782	16,686,010	671,228	4.19%
Other Operating Costs	-	-	-	10,000	-	(10,000)	(100.00%)
Other Admin. & Overhead	2,818	252,721	-	50,000	50,000	-	-
Government Subsidies	-	240,000	415,000	415,000	165,000	(250,000)	(60.24%)
Capital Outlay	3,720,358	7,882,781	17,727,591	14,100,311	9,643,000	(4,457,311)	(31.61%)
Debt Service - Principal	-	-	-	-	250,000	250,000	100.00%
Debt Service - Interest	-	-	731,435	731,435	937,581	206,146	28.18%
Total Expenditures	3,723,176	8,375,502	18,874,026	15,306,746	11,045,581	(4,261,165)	(27.84%)
Ending Balance	5,925,335	21,854,659	7,381,710	708,036	5,640,429	4,932,393	696.63%
Total Funds Accounted For	9,648,511	30,230,161	26,255,736	16,014,782	16,686,010	671,228	4.19%

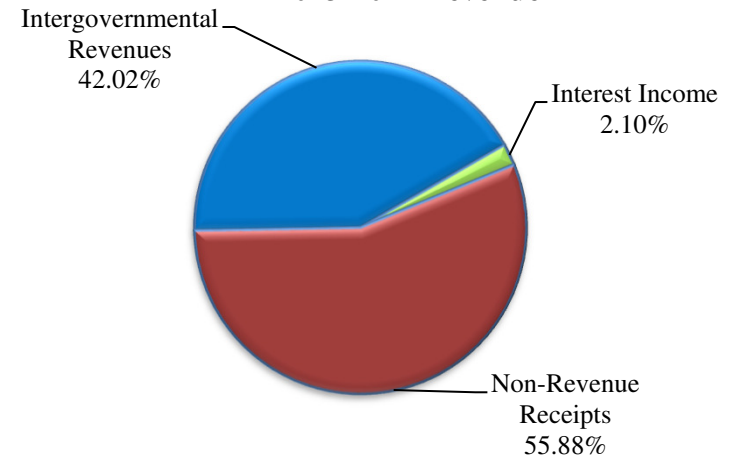
CITY OF NORFOLK, NE

CITY HIGHWAY ALLOCATION FUND (CHAF)

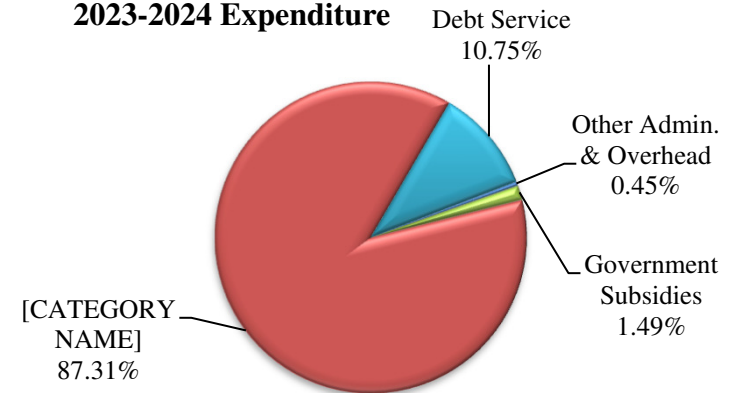
Revenue/Expenditure History



2023-2024 Revenue



2023-2024 Expenditure

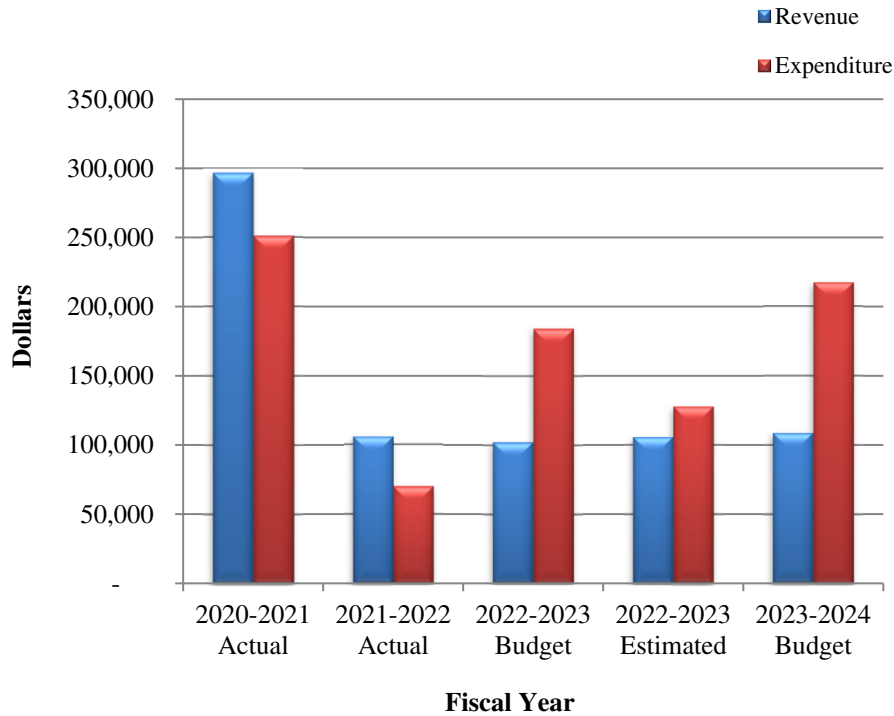


FUND BUDGET SUMMARY

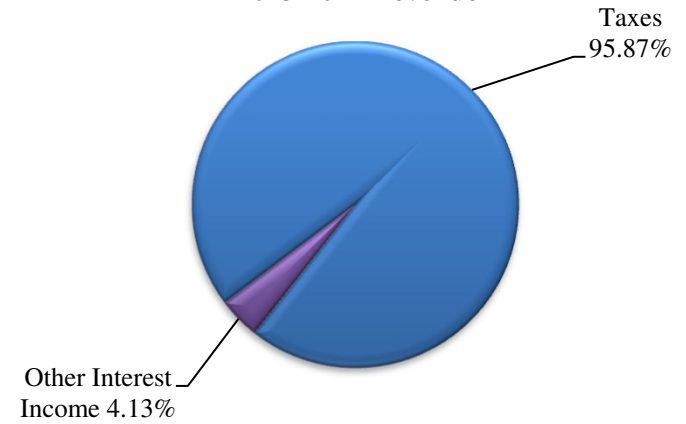
FUND CODE: 103

Description	2020-2021 Actual	2021-2022 Actual	2022-2023 Estimated	2022-2023 Budget	2023-2024 Budget	Dollar Increase (Decrease)	Percent Increase (Decrease)
Beginning Fund Balance	151,090	196,549	232,334	181,844	210,480	28,636	15.75%
Taxes	95,640	98,591	97,270	100,958	104,350	3,392	3.36%
Intergovernmental Revenues	4,316	3,935	3,887	-	-	-	-
Rent & Other Revenue	34,643	723	-	-	-	-	-
Other Interest Income	878	1,319	4,710	1,300	4,500	3,200	246.15%
Non-Revenue Receipts	161,132	1,175	-	-	-	-	-
Total Revenue	296,609	105,743	105,867	102,258	108,850	6,592	6.45%
Total Funds Available	447,699	302,292	338,201	284,102	319,330	35,228	12.40%
Other Operating Costs	24,281	4,032	32,925	28,000	35,000	7,000	25.00%
Utilities & Maintenance	18,157	14,231	32,823	84,100	25,400	(58,700)	(69.80%)
Legislative Affairs	7,592	2,748	11,500	21,500	21,500	-	-
Other Admin. & Overhead	27,581	32,933	29,543	29,640	29,698	58	0.20%
Capital Outlay	-	-	-	-	85,000	85,000	100.00%
Debt Service - Principal	170,000	15,000	20,000	20,000	20,000	-	-
Debt Service - Interest	3,539	1,014	930	930	825	(105)	(11.29%)
Total Expenditures	251,150	69,958	127,721	184,170	217,423	33,253	18.06%
Ending Balance	196,549	232,334	210,480	99,932	101,907	1,975	1.98%
Total Funds Accounted For	447,699	302,292	338,201	284,102	319,330	35,228	12.40%

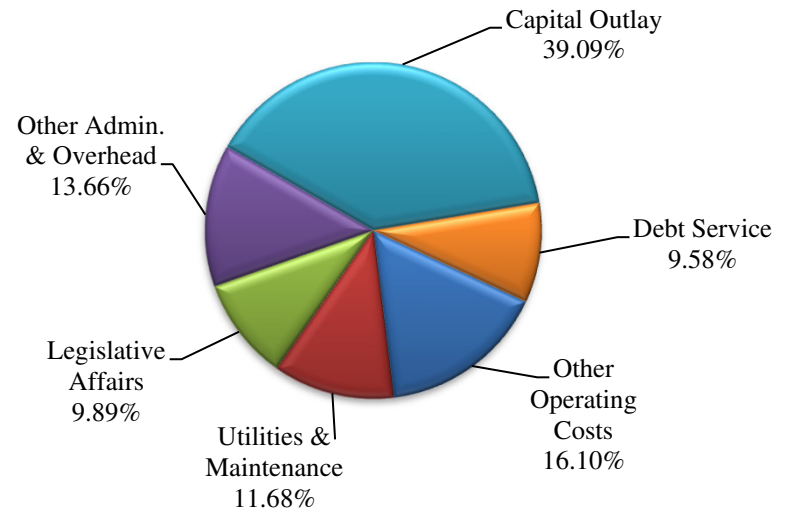
Revenue/Expenditure History



2023-2024 Revenue



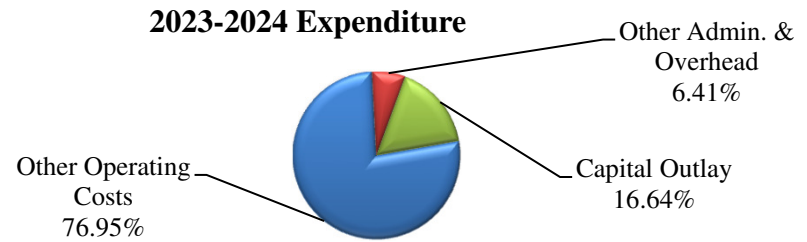
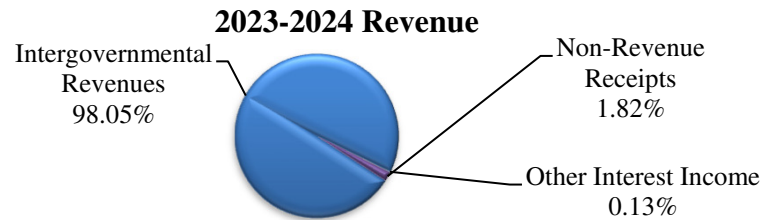
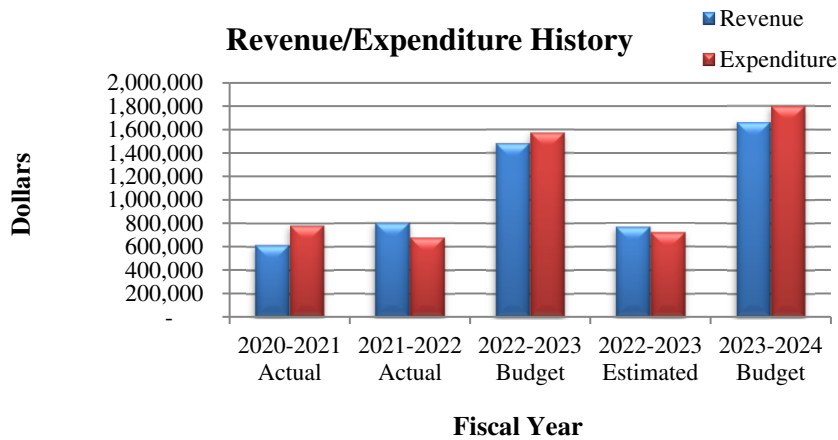
2023-2024 Expenditure



FUND BUDGET SUMMARY

FUND CODE: 104

Description	2020-2021	2021-2022	2022-2023	2022-2023	2023-2024	Dollar	Percent
	Actual	Actual	Estimated	Budget	Budget	Increase (Decrease)	Increase (Decrease)
Beginning Fund Balance	129,469	(37,497)	88,841	89,472	137,299	47,827	53.45%
Intergovernmental Revenues	567,936	752,851	720,695	1,454,365	1,633,000	178,635	12.28%
Rent & Other Revenue	84	1	-	-	-	-	-
Other Interest Income	228	298	1,460	400	2,100	1,700	425.00%
Non-Revenue Receipts	48,538	51,890	47,048	31,128	30,378	(750)	(2.41%)
Total Revenue	616,786	805,040	769,203	1,485,893	1,665,478	179,585	12.09%
Total Funds Available	746,255	767,543	858,044	1,575,365	1,802,777	227,412	14.44%
Other Operating Costs	566,093	661,110	700,000	1,154,865	1,387,277	232,412	20.12%
Other Admin. & Overhead	17,779	17,592	20,745	120,500	115,500	(5,000)	(4.15%)
Capital Outlay	199,880	-	-	300,000	300,000	-	-
Total Expenditures	783,752	678,702	720,745	1,575,365	1,802,777	227,412	14.44%
Ending Balance	(37,497)	88,841	137,299	-	-	-	-
Total Funds Accounted For	746,255	767,543	858,044	1,575,365	1,802,777	227,412	14.44%



CITY OF NORFOLK, NE

COMMUNITY DEVELOPMENT BLOCK GRANT FUND

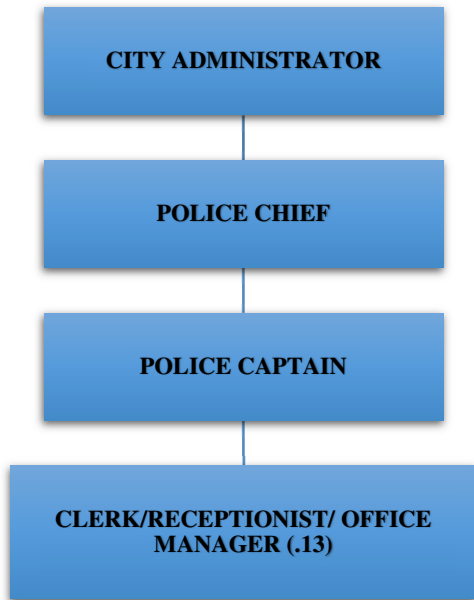
Mission Statement

Reduce the presence of illicit drugs and the propensity for violence associated with the drug culture through the coordinated and enhanced investigative efforts of a consortium of skilled investigators from member law enforcement agencies.

Description of Division

Investigate illicit drug violations and associated violent crime incidents.

SNARE Organizational Chart



Services

- Drug violation investigation
- Violent crime investigation

Accomplishments for 2022-2023

- Completed 32nd year of operation as a task force.
- Continued administrative oversight of the SNARE Drug Task Force.

Goals for 2023-2024

- Identify additional funding sources.
- Increase drug arrests.
- Increase drug seizures.

Performance Measures

	2021-2022 Estimated	2022-2023 Estimated	2023-2024 Estimated
Demand:			
Methamphetamine Seized	5,614 gms	17,654 gms	12,000 gms
Workload:			
Cases Initiated	66	47	55
Drug Arrests	64	40	49
Productivity:			
Cost Per Case	\$1,574.57	\$992.26	\$992.26
Cost Per Arrest	\$2,037.68	\$2,315.27	\$2,315.27
Federal Seizures	\$0.00	\$10,000	\$10,000
Narcotic Prescription Pills Seized	27	30	40

SNARE Personnel Roster					
Position	Wage Grade	FY 20-21	FY 21-22	FY 22-23	FY 23-24
Clerk/Receptionist/Office Manager	9	0.13	0.13	0.13	0.13
Total		0.13	0.13	0.13	0.13

Current Budget Issues

- Revenues: The Specialized Narcotics Abuse Reduction Effort Fund (SNARE) is a program funded by local agency match and the SNARE cash reserve. The Police Division anticipates receiving local agency match shares of \$26,400 this year.

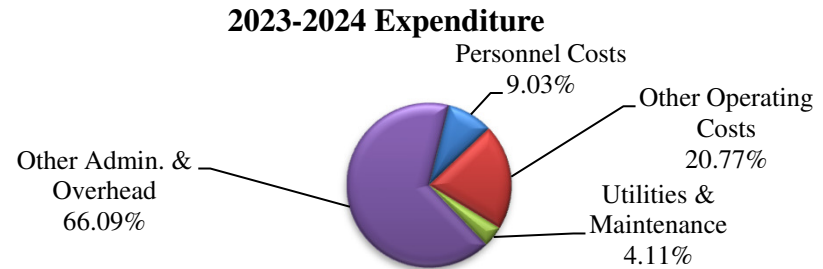
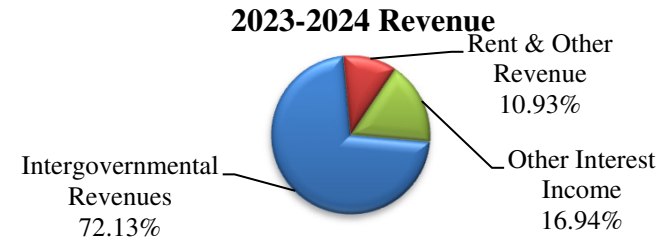
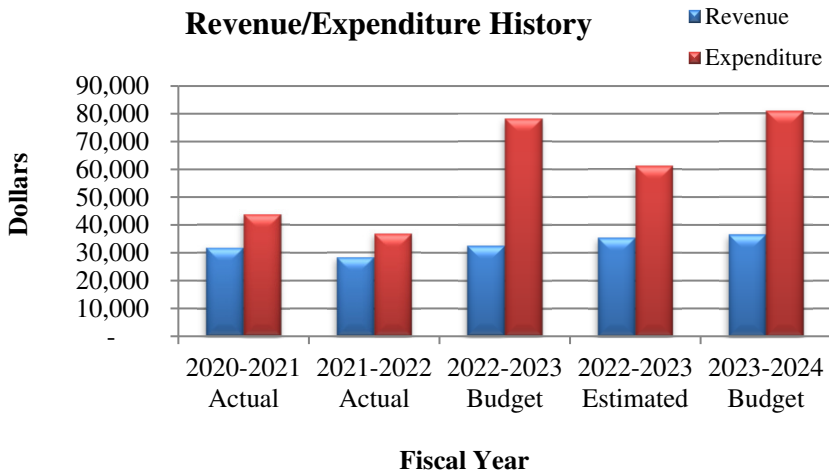
- Expenditures: Personnel costs are \$7,306 consisting of a clerk/receptionist, which includes a 3.5% cost of living adjustment and adjustments in workers compensation insurance. Operating Costs are \$16,800. Utilities and Maintenance costs are \$3,324, an increase of \$324 or 10.8% due to increases in electricity and natural gas. Other Administration and Overhead costs are \$53,465, an increase of \$2,127 or 4.14% due to increases in insurance and office supplies.

- The primary focus of SNARE is to address the drug problem in the six county area in Northeast Nebraska. The contributing members are the Nebraska State Patrol, Antelope, Butler, Colfax, Madison, Platte, and Polk County Sheriff Departments; Columbus, Norfolk, Schuyler, and Wayne Police Departments. The larger communities covered by the SNARE Task Force are Columbus, Madison, Norfolk, Schuyler, and Wayne. SNARE serves an area of Northeast Nebraska with a population base in excess of 110,000.

FUND BUDGET SUMMARY

FUND CODE: 109

Description	2020-2021 Actual	2021-2022 Actual	2022-2023 Estimated	2022-2023 Budget	2023-2024 Budget	Dollar Increase (Decrease)	Percent Increase (Decrease)
Beginning Fund Balance	276,314	264,324	255,917	236,307	230,178	(6,129)	(2.59%)
Intergovernmental Revenues	26,400	26,400	26,400	26,400	26,400	-	-
Rent & Other Revenue	4,010	319	6,500	4,000	4,000	-	-
Other Interest Income	1,347	1,588	2,500	2,100	6,200	4,100	195.24%
Total Revenue	31,758	28,307	35,400	32,500	36,600	4,100	12.62%
Total Funds Available	308,072	292,631	291,317	268,807	266,778	(2,029)	(0.75%)
Personnel Costs	5,985	7,864	6,340	7,057	7,306	249	3.53%
Other Operating Costs	9,880	7,700	8,400	16,800	16,800	-	-
Utilities & Maintenance	1,114	832	1,073	3,000	3,324	324	10.80%
Other Admin. & Overhead	26,768	20,318	45,326	51,338	53,465	2,127	4.14%
Total Expenditures	43,747	36,714	61,139	78,195	80,895	2,700	3.45%
Ending Balance	264,324	255,917	230,178	190,612	185,883	(4,729)	(2.48%)
Total Funds Accounted For	308,071	292,631	291,317	268,807	266,778	(2,029)	(0.75%)



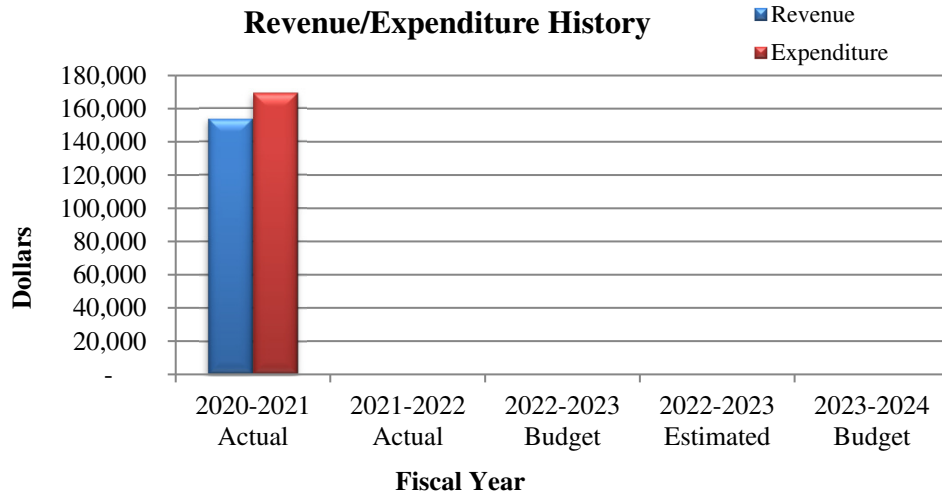
CITY OF NORFOLK, NE

SPECIALIZED NARCOTICS ABUSE REDUCTION EFFORT FUND (SNARE)

FUND BUDGET SUMMARY

FUND CODE: 110

Description	2020-2021 Actual	2021-2022 Actual	2022-2023 Estimated	2022-2023 Budget	2023-2024 Budget	Dollar Increase (Decrease)	Percent Increase (Decrease)
Beginning Fund Balance	15,350	-	-	-	-	-	-
Taxes	153,422	-	-	-	-	-	-
Other Interest Income	261	-	-	-	-	-	-
Total Revenue	153,683	-	-	-	-	-	-
Total Funds Available	169,033	-	-	-	-	-	-
Utilities & Maintenance	1,756	-	-	-	-	-	-
Other Administration & Overhead	711	-	-	-	-	-	-
Government Subsidies	166,566	-	-	-	-	-	-
Total Expenditures	169,033	-	-	-	-	-	-
Ending Balance	-	-	-	-	-	-	-
Total Funds Accounted For	169,033	-	-	-	-	-	-



Mission Statement

Support a higher quality of life through public education, loss prevention, and service response.

Description of Division

Respond to Region 11 (Antelope, Madison, and Pierce Counties and the City of Norfolk) through mitigation, preparation and response and recovery of disasters.

Region 11 Emergency Management Fund Organizational Chart



Services

- Emergency Management – Analysis, planning, decision making, and assignment of available resources to mitigate, prepare for, respond to, and recover from the effects of all hazards

Accomplishments for 2022-2023

- Completed and submitted Biannual Strategy Implementation Report (BSIR) and Emergency Management Program Grant (EMPG) requirements to maintain funding.
- Continued networking with Region 11 first responders, volunteers and officials and maintain relationship with the other 9 Northeast Nebraska county emergency managers to plan and implement the use of 2020 and 2021 Homeland Security dollars.
- Finalized purchases and reimbursement of 2020.
- Submitted many projects to Deloitte/NEMA/FEMA for COVID-19 reimbursement and started the closeout process.
- Maintained Emergency Management Planning Grant dollars.
- Continued working with the BRIC (Building Resilient Infrastructure for Communities) Grant and Antelope County communities for the update of the Tri-County Hazard Mitigation Plan.
- Coordinated a Tabletop Active Shooter Exercise with Norfolk Public Schools, Norfolk Police Division, Norfolk Fire Division, Battle Creek Schools, and City of Norfolk Administration.
- Awarded the Hazard Mitigation Grant for 3 sirens - 2 replacements, 1 addition – for the City of Norfolk.
- Worked with Madison County Fire Departments to acquire new fire department radios via American Rescue Plan Act funding.
- Submitted Investment Justification for the Homeland Security Grant for Pierce Fire CERT (Community Emergency Response Team).

- Activated IPAWS (Integrated Public Alert & Warning System) three times and submitted 17 ISRs (Incident Status Reports) to NEMA for multiple emergencies throughout the Region 11 jurisdiction.
- Attended many conferences, classes, exercises, and trainings throughout the year.

- Coordinate a Full-Scale Hazmat Exercise for all first responders throughout Region 11 and a Tabletop Exercise for Plainview Schools.
- Continue to work on coordinating classes, exercises and trainings throughout Region 11.

Goals for 2023-2024

- Complete Biannual Strategy Implementation Report (BSIR) and Emergency Management Program Grant (EMPG) requirements to maintain funding.
- Continue networking with Region 11 first responders, volunteers and officials.
- Continue to maintain the relationship with the other 9 Northeast Nebraska county emergency managers to plan and implement the use of 2021 and 2022 Homeland Security dollars.
- Anticipate award of 2023 Emergency Management Program Grant (EMPG).
- Maintain Emergency Management Planning Grant dollars.
- Continue to work with NEMA/FEMA for 2019 Flood final closeout.
- Continue to work with Deloitte/NEMA/FEMA for COVID-19 reimbursement and final closeout.
- Continue to work with NEMA for BRIC (Building Resilient Infrastructure in Communities) Grant for updating of the Tri-County Hazard Mitigation Plan.
- Continue with facilitating another set of 3 sirens – the replacement of 2 more sirens and adding 1 more new siren – for the City of Norfolk.
- Continue Bi-Annual Region 11 Sheriff’s, Chiefs and Emergency Managers meetings.
- Continue working with Madison County Fire Departments to acquire new fire department radios via American Rescue Plan Act funding.

Performance Measures

	2021-2022 Actual	2022-2023 Estimated	2023-2024 Estimated
Demand:			
Emergency Management Public Service Announcements	10	17	15
# of Counties Covered	3	3	3
Workload:			
Classes/Workshops Attended	58	63	65
Emergency Management Planning Grant Awarded	\$45,000	\$45,000	\$45,000
Disaster Exercise Conducted	yes	yes	yes
Disaster declarations applied for	11	4	3
Effectiveness:			
LEOP Updated	yes	yes	yes

Region 11 Emergency Management Fund Personnel Roster

Position	Wage Grade	FY 20-21	FY 21-22	FY 22-23	FY 23-24
Emergency Manager	20	1	1	1	1
Emergency Management Coordinator	15	.1	.1	.1	.1
Total		1.1	1.1	1.1	1.1

Current Budget Issues

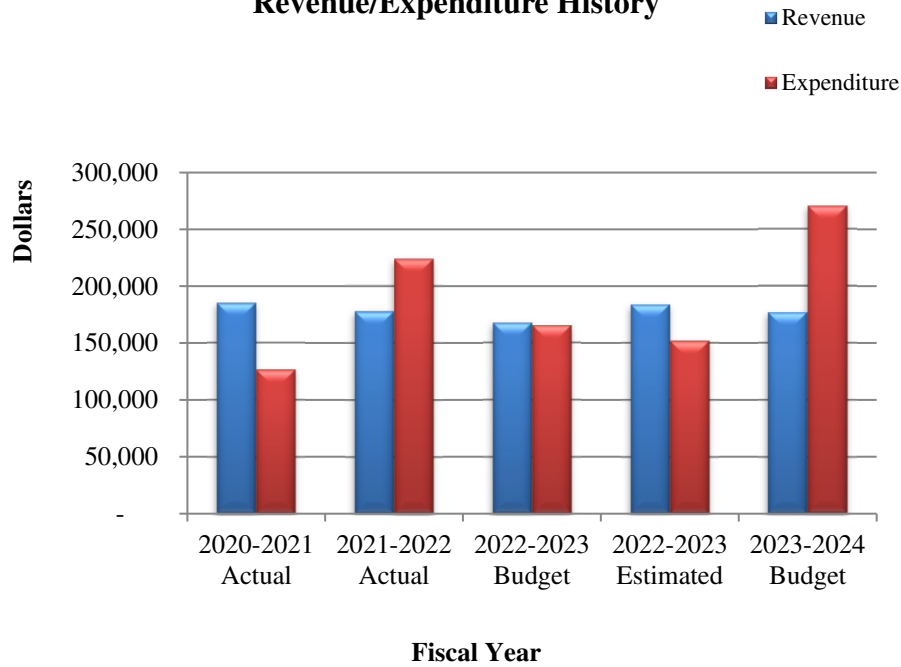
- Revenues: Miscellaneous federal grants consist of: \$50,000 for EMPG grant. Funding for the operation of Region 11 is received in Other Intergovernmental Funding and comes from Antelope County (20%), Madison County (23%) and Pierce County (17%). An Interfund Operating Transfer from the Fire Division budget represents the City of Norfolk's 40% contribution.
- Personnel: The personnel costs increase \$4,917 or 3.73%, which includes a 3.5% cost of living adjustment, a 5% increase in health insurance costs for both the employee and City contribution, and adjustments in workers compensation insurance.
- Capital Outlay: No capital outlay is budgeted for FY 2023-2024.
- Significant changes to other categories: Operating Supplies and Materials increase \$99,708 or 2824.59% due to the addition of mini grant expenses, which is partially offset by a decrease in fuel costs. Utilities and Maintenance decrease \$350 or 2.19% due to a decrease in machinery and vehicle maintenance, which is partially offset by an increase in natural gas costs. Other Administration and Overhead increases \$685 or 6.38% due to increases in insurance.

FUND BUDGET SUMMARY

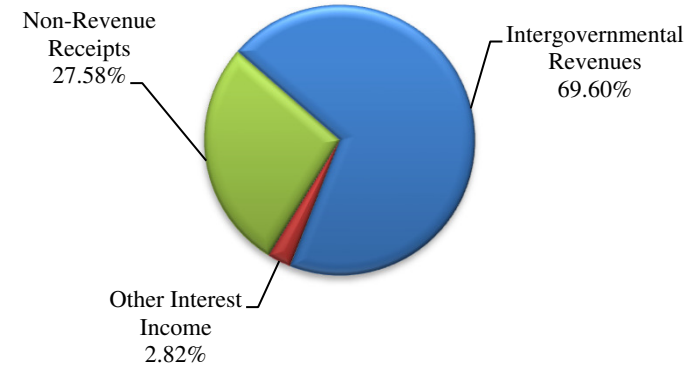
FUND CODE: 112

Description	2020-2021 Actual	2021-2022 Actual	2022-2023 Estimated	2022-2023 Budget	2023-2024 Budget	Dollar Increase (Decrease)	Percent Increase (Decrease)
Beginning Fund Balance	169,786	228,357	182,109	206,400	214,209	7,809	3.78%
Intergovernmental Revenues	139,366	125,623	136,430	119,381	123,278	3,897	3.26%
Other Interest Income	914	1,346	1,307	2,100	5,000	2,900	138.10%
Non-Revenue Receipts	44,917	51,120	46,254	46,254	48,852	2,598	5.62%
Total Revenue	185,197	178,089	183,991	167,735	177,130	9,395	5.60%
Total Funds Available	354,983	406,446	366,100	374,135	391,339	17,204	4.60%
Personnel Costs	108,165	119,096	131,310	131,975	136,892	4,917	3.73%
Operating Supplies & Materials	1,280	49,629	2,082	3,530	103,238	99,708	2824.59%
Utilities & Maintenance	2,478	8,090	6,215	16,000	15,650	(350)	(2.19%)
Legislative Affairs	752	1,696	3,210	3,400	3,400	-	-
Other Admin. & Overhead	8,767	24,289	9,074	10,729	11,414	685	6.38%
Government Subsidies	-	6,300	-	-	-	-	-
Capital Outlay	5,184	15,237	-	-	-	-	-
Total Expenditures	126,626	224,337	151,891	165,634	270,594	104,960	63.37%
Ending Balance	228,357	182,109	214,209	208,501	120,745	(87,756)	(42.09%)
Total Funds Accounted For	354,983	406,446	366,100	374,135	391,339	17,204	4.60%

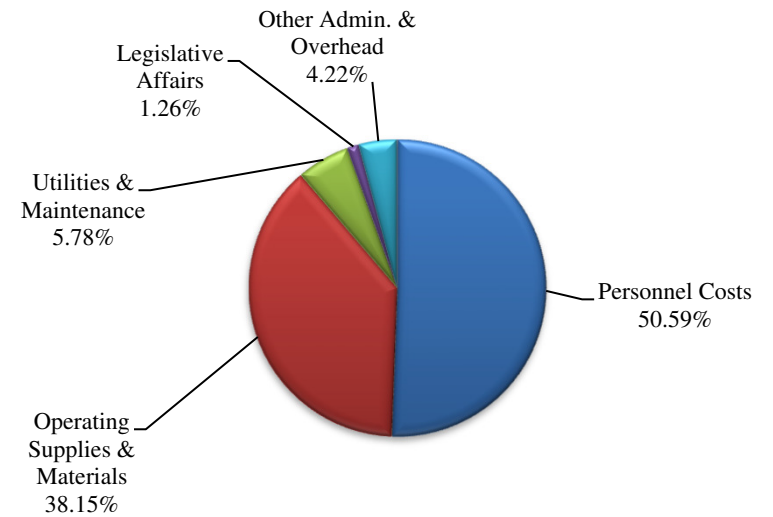
Revenue/Expenditure History



2023-2024 Revenue



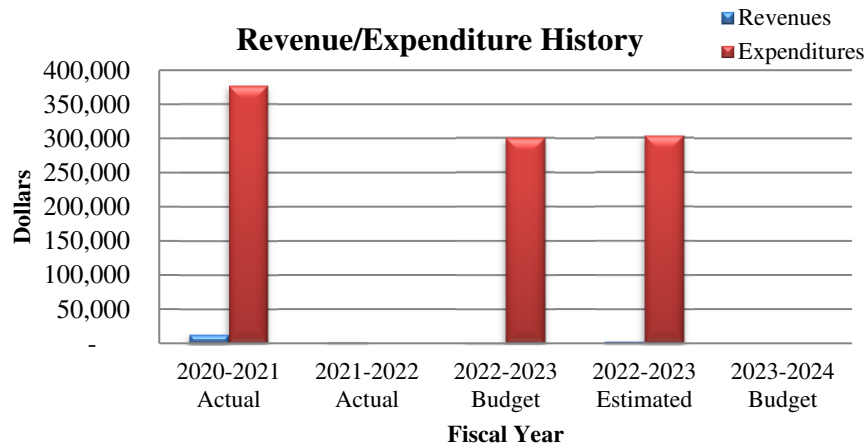
2023-2024 Expenditure



FUND BUDGET SUMMARY

FUND CODE: 114

Description	2020-2021 Actual	2021-2022 Actual	2022-2023 Estimated	2022-2023 Budget	2023-2024 Budget	Dollar Increase (Decrease)	Percent Increase (Decrease)
Beginning Fund Balance	661,734	298,162	300,507	299,091	-	(299,091)	(100.00%)
Taxes	10,145	436	124	-	-	-	-
Intergovernmental Revenues	157	(19)	-	-	-	-	-
Interest Income	2,854	1,928	2,498	1,000	-	(1,000)	(100.00%)
Total Revenue	13,156	2,345	2,622	1,000	-	(1,000)	(100.00%)
Total Funds Available	674,890	300,507	303,129	300,091	-	(300,091)	(100.00%)
Other Operating Costs	3,000	-	303,129	300,091	-	(300,091)	(100.00%)
Other Administration & Overhead	48	-	-	-	-	-	-
Debt Service - Principal	360,000	-	-	-	-	-	-
Debt Service - Interest	13,680	-	-	-	-	-	-
Total Expenditures	376,728	-	303,129	300,091	-	(300,091)	(100.00%)
Ending Balance	298,162	300,507	-	-	-	-	-
Total Funds Accounted For	674,890	300,507	303,129	300,091	-	(300,091)	(100.00%)



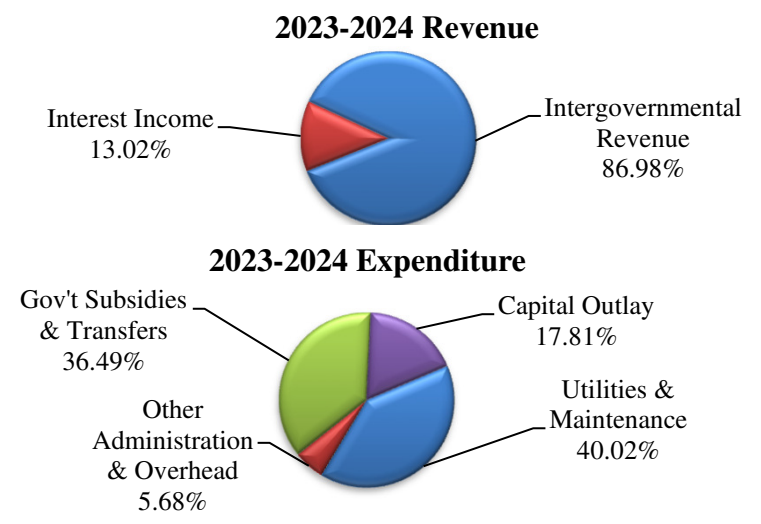
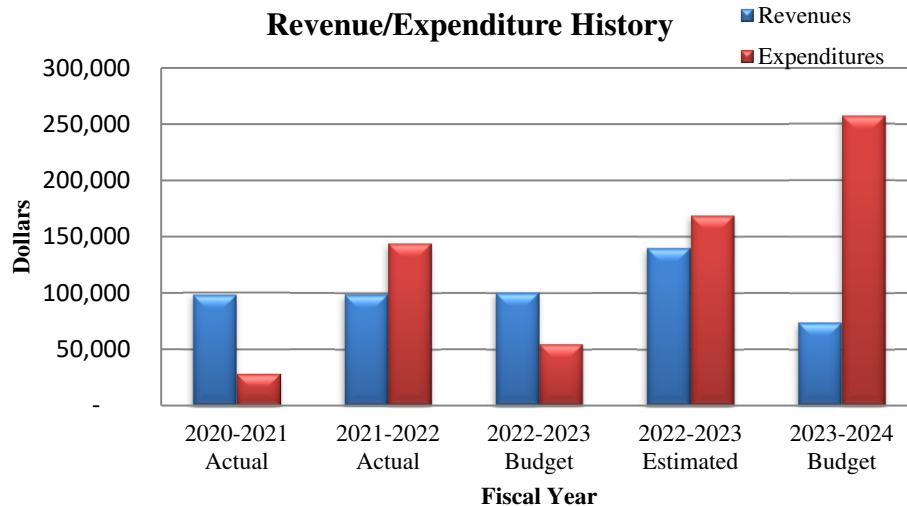
CITY OF NORFOLK, NE

LB 840 ECONOMIC DEVELOPMENT FUND

FUND BUDGET SUMMARY

FUND CODE: 115

Description	2020-2021 Actual	2021-2022 Actual	2022-2023 Estimated	2022-2023 Budget	2023-2024 Budget	Dollar Increase (Decrease)	Percent Increase (Decrease)
Beginning Fund Balance	416,134	485,764	440,392	426,176	411,674	(14,502)	(3.40%)
Intergovernmental Revenue	95,775	95,775	129,854	95,776	64,132	(31,644)	(33.04%)
Interest Income	2,224	2,859	10,000	4,500	9,600	5,100	113.33%
Total Revenue	97,999	98,634	139,854	100,276	73,732	(26,544)	(26.47%)
Total Funds Available	514,133	584,398	580,246	526,452	485,406	(41,046)	(7.80%)
Utilities & Maintenance	20,198	21,914	42,032	40,628	102,917	62,289	153.32%
Other Administration & Overhead	8,171	12,014	12,020	14,300	14,600	300	2.10%
Gov't Subsidies & Transfers	-	110,078	114,520	-	93,837	93,837	100.00%
Capital Outlay	-	-	-	-	45,812	45,812	100.00%
Total Expenditures	28,369	144,006	168,572	54,928	257,166	202,238	368.19%
Ending Balance	485,764	440,392	411,674	471,524	228,240	(243,284)	(51.60%)
Total Funds Accounted For	514,133	584,398	580,246	526,452	485,406	(41,046)	(7.80%)



CITY OF NORFOLK, NE

WIRELESS 911 FUND

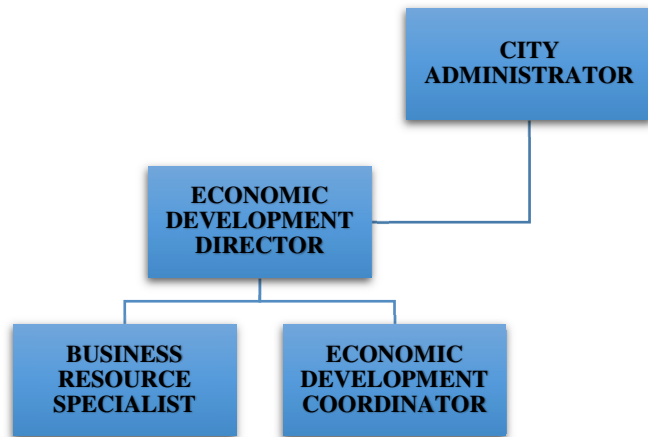
Mission Statement

To serve as a resource for existing businesses in the Norfolk area and for entrepreneurs; to address issues impacting the economic vitality of the City and region; and to recruit businesses to the area.

Description of Division

Assists existing businesses, recruits new businesses, and fosters entrepreneurship. Works to strengthen and diversify the economy of the city and the region. Creates and nurtures partnerships with area agencies, state and federal government, regional organizations, and the business community.

Economic Development Operating Fund Organizational Chart



Services

- Work with all area businesses in an effort to identify trends and address issues at a macro level, such as workforce shortages
- Provide funding opportunities/incentives for new or retained jobs and investment in Madison County

- Coordinate with the Nebraska Department of Economic Development, local utility providers (like Black Hills Energy, NPPD, Elkhorn Rural Public Power District, etc.), the railroad, and other agencies, to assist industries in overcoming any obstacles preventing them from expanding
- Create an environment focused on entrepreneurs, a high quality of life and standard of living, backed up by strong industry
- Ensure site-readiness through securing options or facilitating the purchase of commercial and industrial property
- Secure grant funding in order to leverage public and private funding sources

Accomplishments for 2022-2023

- Provided project management services on behalf of the Greater Norfolk Economic Development Foundation for Bradford Business Park. **(Mayor and City Council Goal #1)**
- Continued work to identify, facilitate, and support strategies for redevelopment opportunities.
- Identified areas in need of redevelopment and commissioned blight and substandard studies to explore feasibility.
- Submitted seven proposals for economic development projects being facilitated by the State of Nebraska Department of Economic Development.
- Utilized a \$22,900 grant from NPPD to conduct due diligence and master planning in northeast industrial area. **(Mayor and City Council Goal #1)**
- Supported the operations of a co-working and business incubator space in downtown Norfolk.
- Marketed Madison County as a great place to live, work, play and grow through the Norfolk Now community marketing initiative.
- Continued marketing efforts for commercial and industrial sites and buildings.
- Worked alongside the Northeast Nebraska Growing Together partners to implement workforce initiative strategies.

Goals for 2023-2024

- Apply for a Site Readiness Assistance Program grant from NPPD to continue industrial site planning efforts. **(Mayor and City Council Goal #1)**
- Assist with the exploration of a Business Improvement District with community stakeholders.
- Apply for a Downtown Revitalization grant to facilitate continued development and support in the downtown district.
- Continue to identify and market commercial and industrial sites and buildings in order to offer market accessibility to new and expanding businesses. **(Mayor and City Council Goal #1)**
- Work with local businesses, community leaders and organizations to enhance the knowledge capital of the Norfolk Area and Northeast Nebraska, implementing strategies designed to attract and retain young professionals. **(Mayor and City Council Goal #1)**
- Identify commercial and/or industrial sites that hold master planning potential and work alongside property owners to facilitate process.
- Encourage and promote retail growth in the Norfolk Area, securing our position as a major trade center for the surrounding region. **(Mayor and City Council Goal #1)**
- Continue to recruit businesses, assist small businesses and start-ups, and assist with business transitions.
- Market area properties through Location One Information Systems, a national online location analysis tool designed to promote site and building inventory.
- Conduct Business Retention & Expansion (BR!E) visits. **(Mayor and City Council Goal #1)**
- Continue to work alongside Aksarben Foundation and community partners to facilitate Northeast Nebraska Growing Together efforts centered on workforce and population growth.

Performance Measures

	2021-2022 Actual	2022-2023 Estimated	2023-2024 Estimated
Workload:			
Proposals for businesses being recruited	11	8	10
Contacts with existing & potential small business	65	70	75
Applications received for LB840	1	2	0
Productivity:			
LB840 \$ allocated	\$75,000	\$303,219	\$0

Economic Development Operating Fund Personnel Roster

Position	Wage Grade	FY 20-21	FY 21-22	FY 22-23	FY 23-24
Economic Development Director	30	0.25	0	1	1
Economic Developer	21	1	1	0	0
Business Resource Specialist	16	0	0	1	1
Economic Development Coordinator	15	1	1	0	1
Economic Development Assistant	14	1	1	0	0
Economic Development Property Coordinator	13	0	0	1	0
Total		3.25	3	3	3

The Economic Development Property Coordinator was reclassified as Economic Development Coordinator.

Current Budget Issues

- Revenues: The Economic Development Operating Fund was created to account for contributions from the City and Madison County for the economic development program. Total revenues decrease \$66,092 or 17.72% due to Madison County's request for a new interlocal agreement lowering the annual contribution, which is partially offset by an increase in interest income.

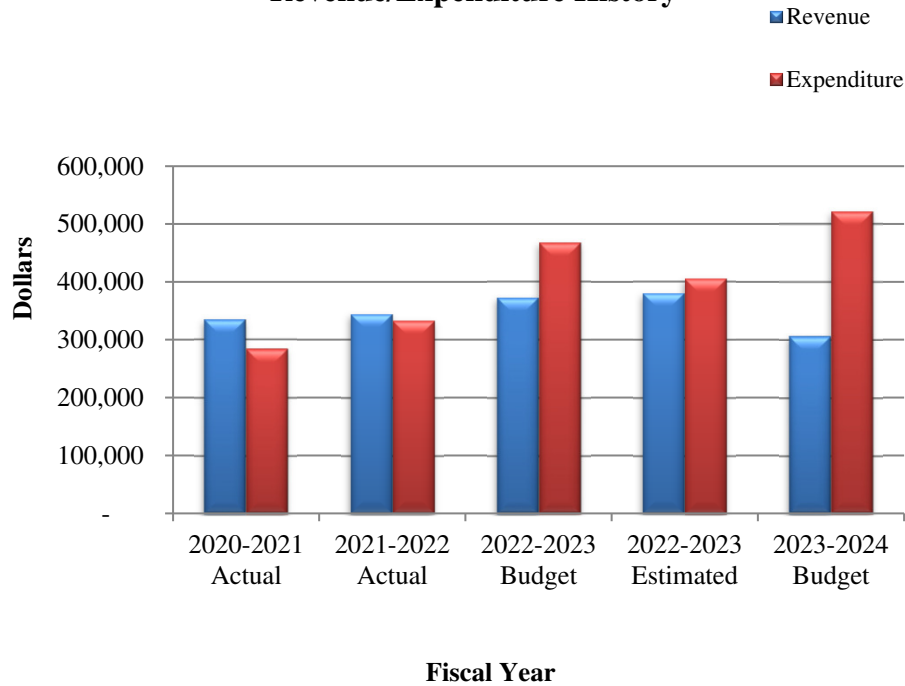
- Personnel: The personnel costs increase \$33,219 or 11.46%, which includes a 3.5% cost of living adjustment, a 5% increase in health insurance costs for both the employee and City contribution, adjustments in workers compensation insurance, and normal merit pay increases.
- Capital Outlay: No capital outlay is budgeted for FY 2023-2024.
- Significant changes to other categories: Operating Supplies and Materials decrease \$5,720 or 72.22% due to a decrease in fuel costs. Utilities and Maintenance increase \$5,000 or 326.37% due to an increase in machinery and vehicle maintenance costs. Legislative Affairs increase \$6,120 or 19.75% due to increases in public relations, dues, and publications, which is partially offset by a decrease in travel and training. Other Administration and Overhead increases \$15,650 or 11.40% due to increases in insurance, legal notices, and advertising, which is partially offset by a decrease in office supplies.

FUND BUDGET SUMMARY

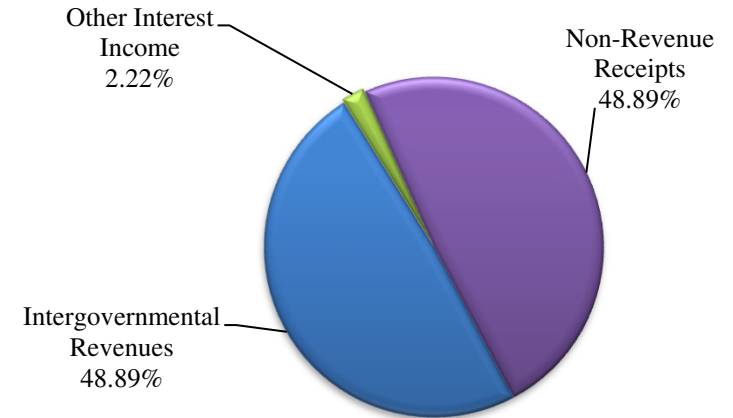
FUND CODE: 116

Description	2020-2021 Actual	2021-2022 Actual	2022-2023 Estimated	2022-2023 Budget	2023-2024 Budget	Dollar Increase (Decrease)	Percent Increase (Decrease)
Beginning Fund Balance	295,553	346,420	358,034	275,922	333,046	57,124	20.70%
Intergovernmental Revenues	166,358	170,716	185,296	185,296	150,000	(35,296)	(19.05%)
Other Interest Income	2,477	2,834	9,800	2,300	6,800	4,500	195.65%
Non-Revenue Receipts	166,358	170,716	185,296	185,296	150,000	(35,296)	(19.05%)
Total Revenue	335,193	344,266	380,392	372,892	306,800	(66,092)	(17.72%)
Total Funds Available	630,746	690,686	738,426	648,814	639,846	(8,968)	(1.38%)
Personnel Costs	215,602	199,441	301,645	289,911	323,130	33,219	11.46%
Operating Supplies & Materials	377	236	1,565	7,920	2,200	(5,720)	(72.22%)
Utilities & Maintenance	84	39	6,054	1,532	6,532	5,000	326.37%
Legislative Affairs	7,472	10,163	13,912	30,993	37,113	6,120	19.75%
Other Admin. & Overhead	60,791	77,788	82,204	137,238	152,888	15,650	11.40%
Capital Outlay	-	44,985	-	-	-	-	-
Total Expenditures	284,326	332,652	405,380	467,594	521,863	54,269	11.61%
Ending Balance	346,420	358,034	333,046	181,220	117,983	(63,237)	(34.90%)
Total Funds Accounted For	630,746	690,686	738,426	648,814	639,846	(8,968)	(1.38%)

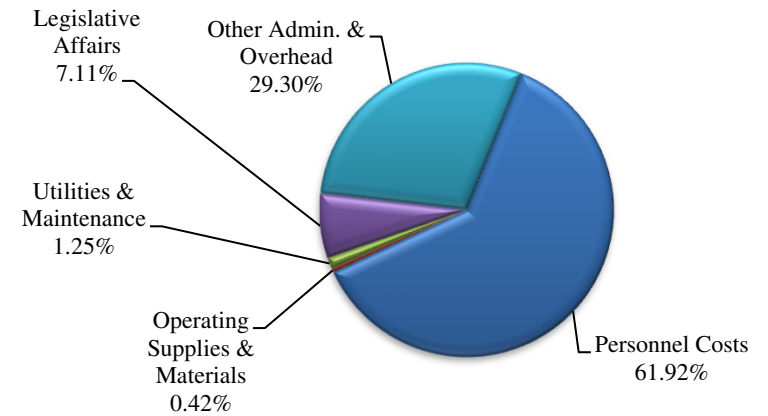
Revenue/Expenditure History



2023-2024 Revenue



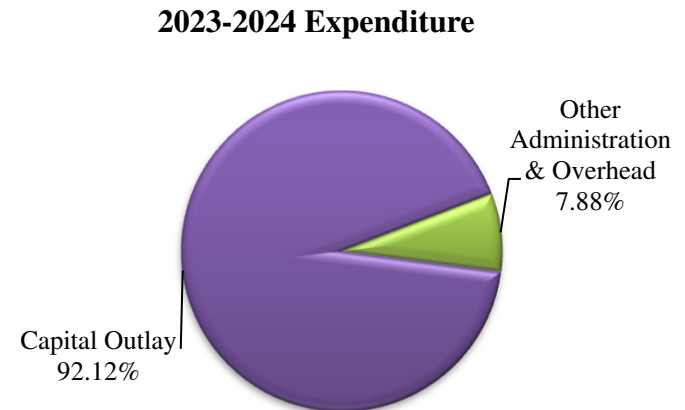
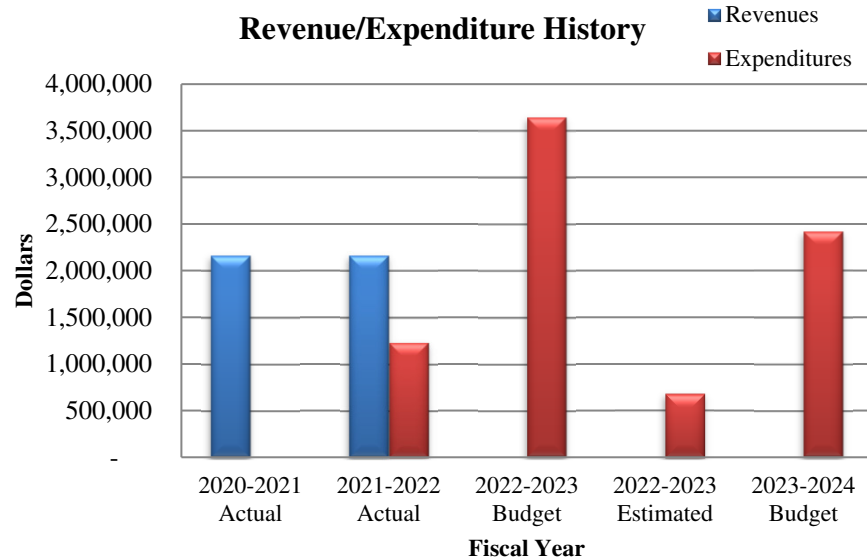
2023-2024 Expenditure



FUND BUDGET SUMMARY

FUND CODE: 117

Description	2020-2021 Actual	2021-2022 Actual	2022-2023 Estimated	2022-2023 Budget	2023-2024 Budget	Dollar Increase (Decrease)	Percent Increase (Decrease)
Beginning Fund Balance	-	2,163,587	3,094,972	3,644,739	2,418,495	(1,226,244)	(33.64%)
Intergovernmental Revenues	2,163,587	2,163,587	-	-	-	-	-
Total Revenue	2,163,587	2,163,587	-	-	-	-	-
Total Funds Available	2,163,587	4,327,174	3,094,972	3,644,739	2,418,495	(1,226,244)	(33.64%)
Other Administration & Overhead	-	232,202	170,049	250,000	190,552	(59,448)	(23.78%)
Capital Outlay	-	1,000,000	506,428	3,394,739	2,227,943	(1,166,796)	(34.37%)
Total Expenditures	-	1,232,202	676,477	3,644,739	2,418,495	(1,226,244)	(33.64%)
Ending Balance	2,163,587	3,094,972	2,418,495	-	-	-	-
Total Funds Accounted For	2,163,587	4,327,174	3,094,972	3,644,739	2,418,495	(1,226,244)	(33.64%)



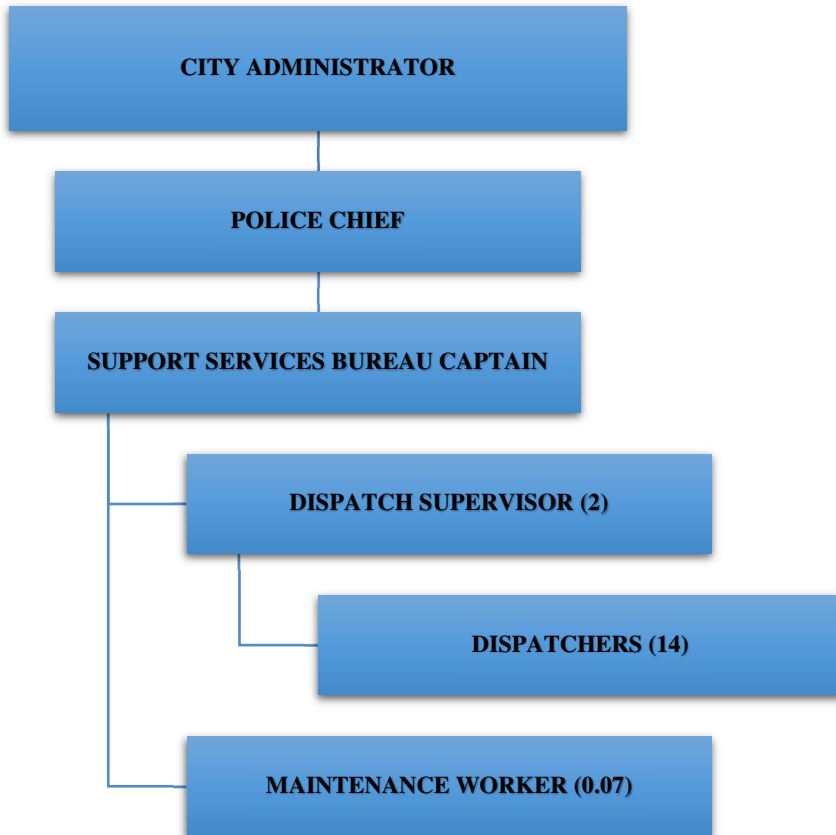
Mission Statement

To provide effective and efficient dispatch services to the community.

Description of Division

To effectively prevent and control threats to life and property, to aid and protect individual and constitutional guarantees, to identify and resolve conflicts and problems and to create and maintain security in the community.

Norfolk/Madison Dispatch Organizational Chart



Services

- Answer all 911 calls in the Madison and Stanton Country areas
- Dispatch emergency services for all Madison and Stanton Counties to include area police, fire and rescue
- Monitor and announce severe weather events
- General assistance to public

Accomplishments for 2022-2023

- Continued dispatching for 14 various agencies as a joint regional dispatch center.
- Hired the remaining dispatchers needed to fully staff the dispatch center.
- Continued to work with various vendors and radio suppliers to ensure seamless operations.
- Continued to work with all the agencies involved in the dispatch area county for educational and training needs.
- Monitored the new budget for the dispatch center.
- Continued to evaluate all dispatch operating procedures to ensure quality services for the community.
- Upgraded 911 mapping.
- Installed Callworks 911 hardware upgrade for regionalization.
- Completed implementation of the state regionalization. This involves Norfolk being one of two host PSAPs for the Northeast Nebraska Region.
(Mayor and City Council Goal #7)

Goals for 2023-2024

- Maintain and improve training standards for all dispatchers.
- Implement enhanced 911 services in the Norfolk Dispatch Center.
- Complete and submit request for continued Wireless E911 funds.
- Update dispatch training manuals.
- Attendance at the APCO/ NENA conference.

- Emergency Medical Dispatch (EMD) certification for all dispatchers.
- Continue to evaluate staffing needs of the dispatch center.
- Continually evaluate the budget and reassess needs of the new dispatch center.
- Continue to keep the dispatch Advisory Committee current on the status of the dispatch center.
- Complete and submit proposed FY 2024-25 budget.

Performance Measures			
	2021-2022 Actual	2022-2023 Estimated	2023-2024 Estimated
Demand:			
911 calls	6,886	12,705	13,000
Non-emergency calls	52,542	38,519	42,000
Workload:			
Outbound calls	20,971	17,636	18,000

Norfolk/Madison Dispatch Personnel Roster					
Position	Wage Grade	FY 20-21	FY 21-22	FY 22-23	FY 23-24
Dispatch Supervisor	17	1	2	2	2
Dispatcher I	13	11	14	14	14
Maintenance Worker	11	0	0.07	0.07	0.07
Total		12	16.07	16.07	16.07

Current Budget Issues

- **Revenues:** Taxes include the Telecommunications Occupation Tax and the 911 Surcharge, which remain the same. Intergovernmental Revenues, which are the funds received from Madison County, increased \$20,000 or 5.13%. Charges for Service are paid per interlocal agreements for 911 service and increased by \$10,272 or 5.07% due to increasing the amount from Stanton County and Village of Hoskins. Interest income increases due to an increase in interest rates and fund balance.

Non-Revenue Receipts are the funds from the City of Norfolk and increased \$40,000 or 5.13%.

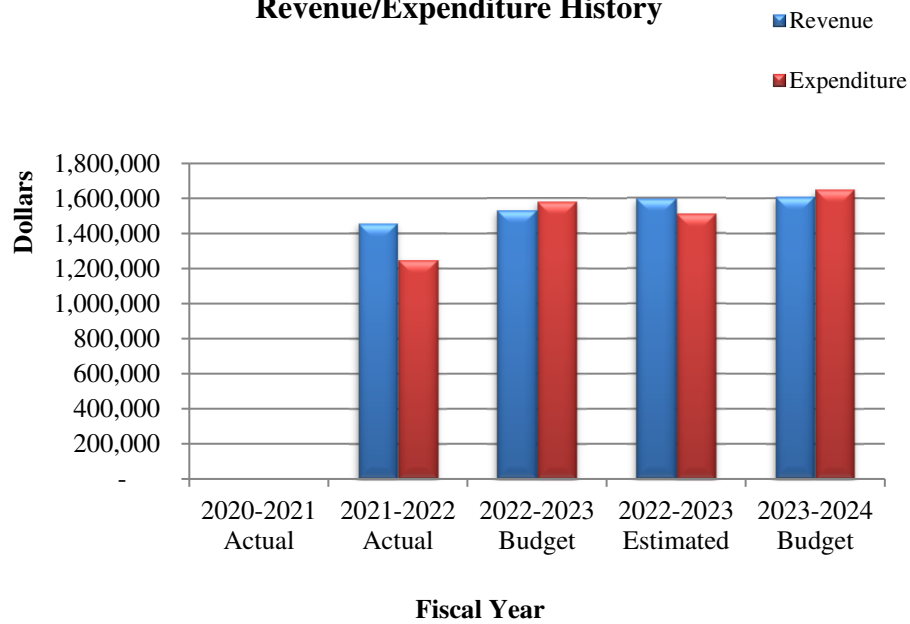
- **Personnel:** The personnel costs increase \$76,891 or 5.22%, which include a 3.5% cost of living adjustment, a 5% increase in health insurance costs for both the employee and City contribution, adjustments in workers compensation insurance, and normal merit pay increases.
- **Capital Outlay:** No capital outlay is budgeted for FY 2023-2024.
- **Significant changes to other categories:** Operating Supplies and Materials increase \$1,841 or 38.50% due to an increase in minor apparatus and tools, which is partially offset by a decrease in fuel cost. Utilities and Maintenance decrease \$3,481 or 10.30% due to decreases in electricity and communication equipment maintenance, which is partially offset by increases in natural gas, building, ground, plant, and office equipment maintenance costs. Legislative Affairs decrease \$248 or 1.94% due to a decrease in dues and publications, which is partially offset by an increase in travel and training. Other Administration and Overhead decrease \$4,522 or 8.15% due to decreases in office supplies and professional fees, which is partially offset by increases in insurance, telephone, and teletype.

FUND BUDGET SUMMARY

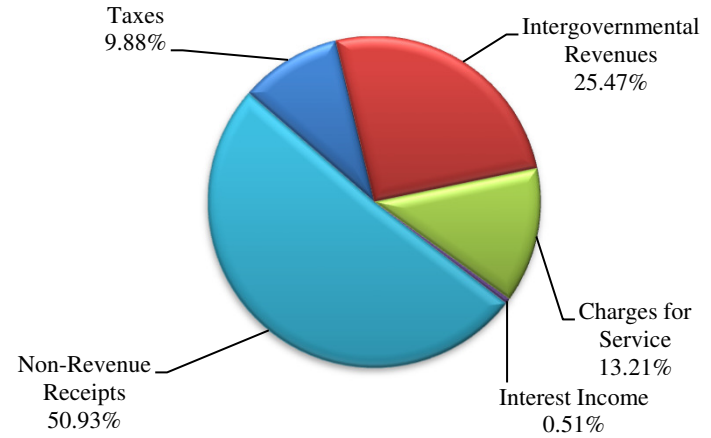
FUND CODE: 118

Description	2020-2021 Actual	2021-2022 Actual	2022-2023 Estimated	2022-2023 Budget	2023-2024 Budget	Dollar Increase (Decrease)	Percent Increase (Decrease)
Beginning Fund Balance	-	-	207,617	82,659	293,504	210,845	255.08%
Taxes	-	145,977	148,000	159,000	159,000	-	-
Intergovernmental Revenues	-	390,000	390,000	390,000	410,000	20,000	5.13%
Charges for Service	-	132,748	206,062	202,448	212,720	10,272	5.07%
Interest Income	-	2,207	11,300	600	8,200	7,600	1266.67%
Non-Revenue Receipts	-	786,300	842,358	780,000	820,000	40,000	5.13%
Total Revenue	-	1,457,232	1,597,720	1,532,048	1,609,920	77,872	5.08%
Total Funds Available	-	1,457,232	1,805,337	1,614,707	1,903,424	288,717	17.88%
Personnel Costs	-	1,175,007	1,420,508	1,474,359	1,551,250	76,891	5.22%
Operating Supplies & Materials	-	3,371	4,149	4,782	6,623	1,841	38.50%
Other Operating Costs	-	49	308	386	386	-	-
Utilities & Maintenance	-	22,600	27,933	33,797	30,316	(3,481)	(10.30%)
Legislative Affairs	-	3,501	7,901	12,802	12,554	(248)	(1.94%)
Other Admin. & Overhead	-	45,087	51,034	55,510	50,988	(4,522)	(8.15%)
Total Expenditures	-	1,249,615	1,511,833	1,581,636	1,652,117	70,481	4.46%
Ending Balance	-	207,617	293,504	33,071	251,307	218,236	659.90%
Total Funds Accounted For	-	1,457,232	1,805,337	1,614,707	1,903,424	288,717	17.88%

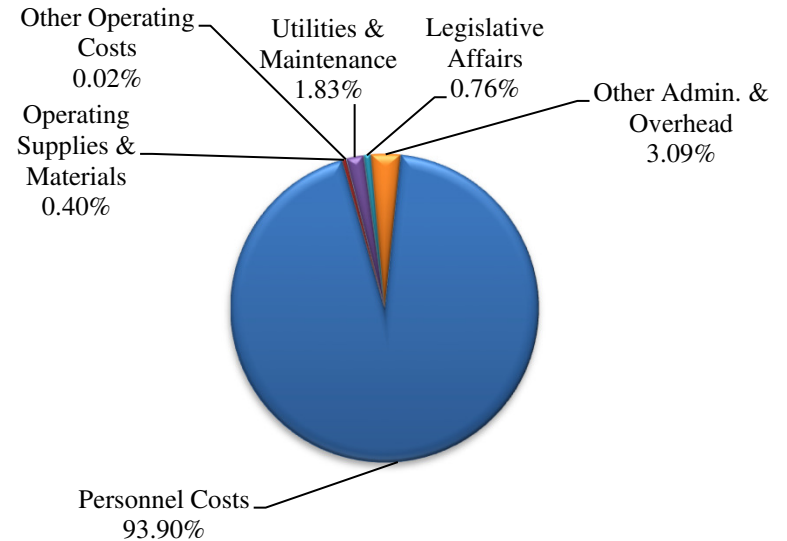
Revenue/Expenditure History



2023-2024 Revenue



2023-2024 Expenditure

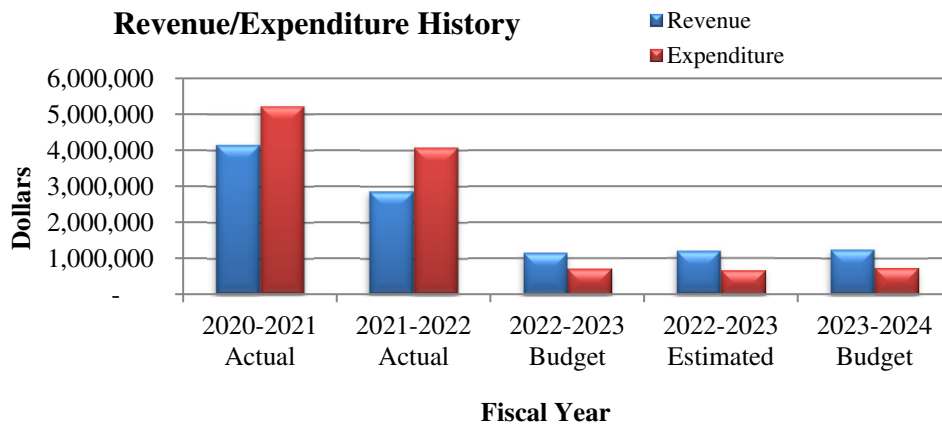


FUND BUDGET SUMMARY

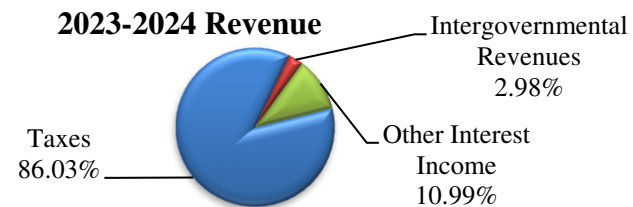
FUND CODE: 201

Description	2020-2021	2021-2022	2022-2023	2022-2023	2023-2024	Dollar	Percent
	Actual	Actual	Estimated	Budget	Budget	Increase (Decrease)	Increase (Decrease)
Beginning Fund Balance	6,073,938	4,995,940	3,776,576	3,750,930	4,298,715	547,785	14.60%
Taxes	3,040,848	1,596,216	976,600	1,068,062	1,068,062	-	-
Intergovernmental Revenues	110,914	136,390	132,086	37,000	37,000	-	-
Other Interest Income	25,871	25,837	82,000	39,700	136,500	96,800	243.83%
Non-Revenue Receipts	976,066	1,099,223	-	-	-	-	-
Total Revenue	4,153,699	2,857,666	1,190,686	1,144,762	1,241,562	96,800	8.46%
Total Funds Available	10,227,637	7,853,606	4,967,262	4,895,692	5,540,277	644,585	13.17%
Other Administration & Overhead	53,737	15,272	3,000	3,000	3,000	-	-
Gov't Subsidies & Transfers	72,686	394,942	170,429	166,933	191,318	24,385	14.61%
Debt Service - Principal	4,865,000	3,505,000	395,000	435,800	441,400	5,600	1.28%
Debt Service - Interest	240,274	161,816	100,118	107,946	102,234	(5,712)	(5.29%)
Total Expenditures	5,231,697	4,077,030	668,547	713,679	737,952	24,273	3.40%
Ending Balance	4,995,940	3,776,576	4,298,715	4,182,013	4,802,325	620,312	14.83%
Total Funds Accounted For	10,227,637	7,853,606	4,967,262	4,895,692	5,540,277	644,585	13.17%

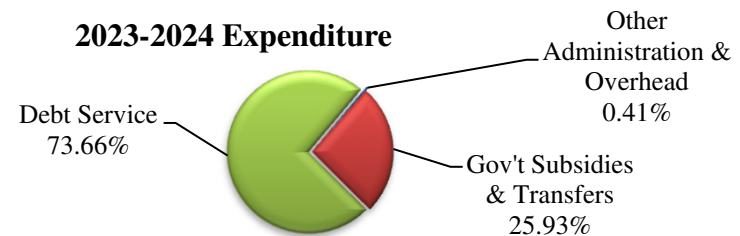
Revenue/Expenditure History



2023-2024 Revenue



2023-2024 Expenditure

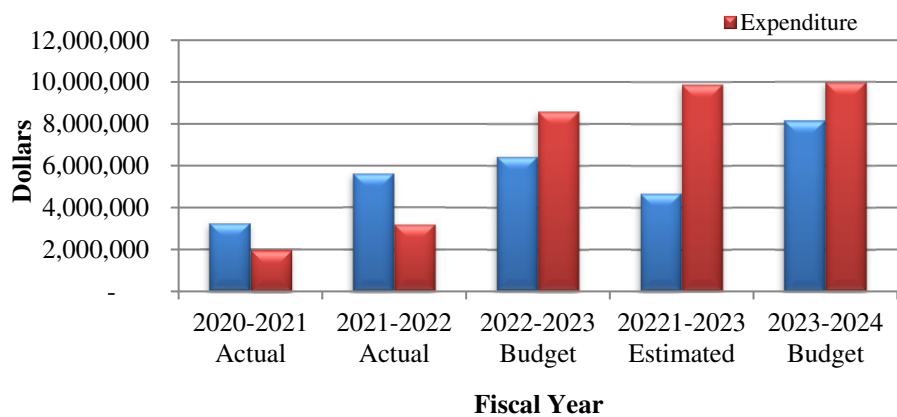


FUND BUDGET SUMMARY

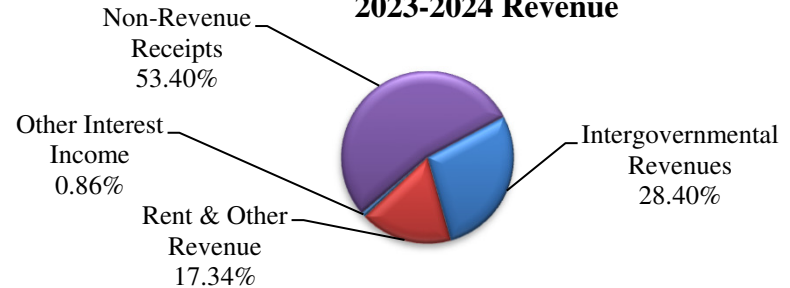
FUND CODE: 325

Description	2020-2021 Actual	2021-2022 Actual	2022-2023 Estimated	2021-2022 Budget	2022-2023 Budget	2023-2024 Budget	Dollar Increase (Decrease)	Percent Increase (Decrease)
Beginning Fund Balance	4,768,174	6,035,407	8,452,873	4,475,912	3,658,629	3,258,738	(399,891)	(10.93%)
Intergovernmental Revenues	87,375	1,609,369	1,495,388	2,508,375	1,370,000	2,318,299	948,299	69.22%
Rent & Other Revenue	22,997	1,888,321	1,068,845	2,269,578	2,230,800	1,415,470	(815,330)	(36.55%)
Other Interest Income	22,808	46,204	122,093	4,500	25,800	70,500	44,700	173.26%
Non-Revenue Receipts	3,098,068	2,057,780	1,998,354	5,394,099	2,818,326	4,356,802	1,538,476	54.59%
Total Revenue	3,231,248	5,601,674	4,684,680	10,176,552	6,444,926	8,161,071	1,716,145	26.63%
Total Funds Available	7,999,422	11,637,081	13,137,553	14,652,464	10,103,555	11,419,809	1,316,254	13.03%
Other Operating Costs	625,000	-	-	-	-	-	-	-
Other Admin. & Overhead	14,145	4,452	82,358	51,500	15,000	123,500	108,500	723.33%
Capital Outlay	1,324,870	3,179,756	9,796,457	13,108,845	8,583,288	9,854,781	1,271,493	14.81%
Total Expenditures	1,964,015	3,184,208	9,878,815	13,160,345	8,598,288	9,978,281	1,379,993	16.05%
Ending Balance	6,035,407	8,452,873	3,258,738	1,492,119	1,505,267	1,441,528	(63,739)	(4.23%)
Total Funds Accounted For	7,999,422	11,637,081	13,137,553	14,652,464	10,103,555	11,419,809	1,316,254	13.03%

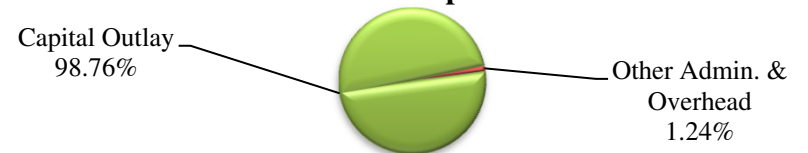
Revenue/Expenditure History



2023-2024 Revenue



2023-2024 Expenditure

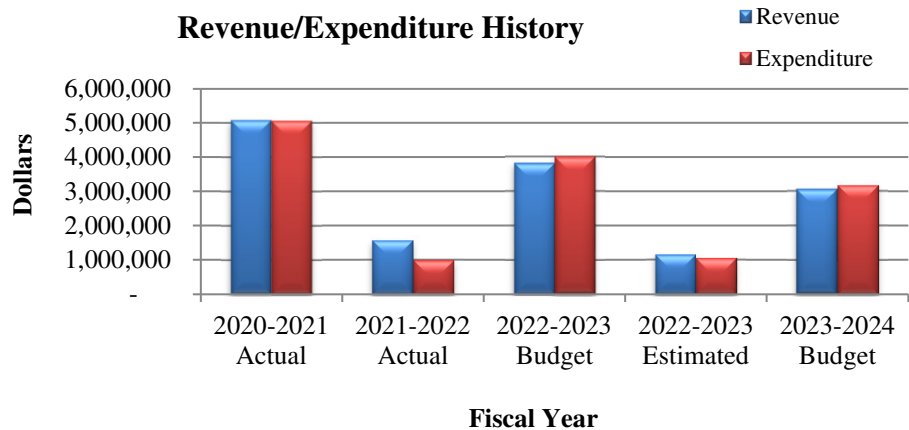


FUND BUDGET SUMMARY

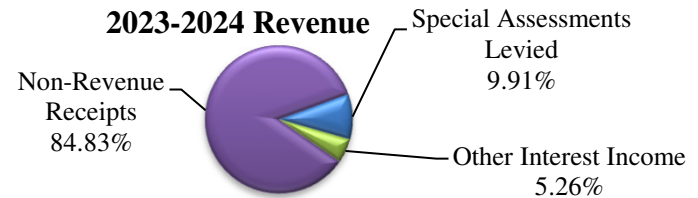
FUND CODE: 425-430

Description	2021-2022 Actual	2021-2022 Actual	2022-2023 Estimated	2022-2023 Budget	2023-2024 Budget	Dollar Increase (Decrease)	Percent Increase (Decrease)
Beginning Fund Balance	939,499	962,009	1,530,547	1,160,689	1,638,884	478,195	41.20%
Special Assessments Levied	2,567,687	1,065,013	541,710	340,857	304,044	(36,813)	(10.80%)
Other Interest Income	122,942	115,745	163,181	155,282	161,314	6,032	3.88%
Non-Revenue Receipts	2,392,686	384,834	455,429	3,326,933	2,602,318	(724,615)	(21.78%)
Total Revenue	5,083,315	1,565,592	1,160,320	3,823,072	3,067,676	(755,396)	(19.76%)
Total Funds Available	6,022,814	2,527,601	2,690,867	4,983,761	4,706,560	(277,201)	(5.56%)
Other Admin. & Overhead	48,821	9,818	43,910	74,500	44,000	(30,500)	(40.94%)
Gov't. Subsidies & Transfers	-	11,758	-	-	-	-	-
Capital Outlay	1,332,469	409,753	200,004	3,004,000	2,367,000	(637,000)	(21.21%)
Debt Service- Principal	3,502,000	470,000	682,779	705,000	550,000	(155,000)	(21.99%)
Debt Service- Interest	177,515	95,725	125,290	220,951	214,569	(6,382)	(2.89%)
Total Expenditures	5,060,805	997,054	1,051,983	4,004,451	3,175,569	(828,882)	(20.70%)
Ending Balance	962,009	1,530,547	1,638,884	979,310	1,530,991	551,681	56.33%
Total Funds Accounted For	6,022,814	2,527,601	2,690,867	4,983,761	4,706,560	(277,201)	(5.56%)

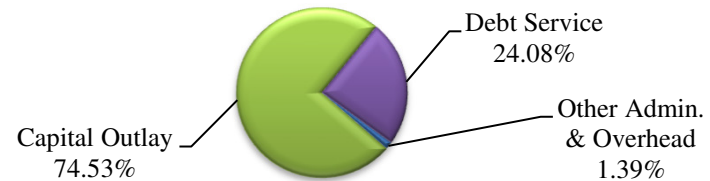
Revenue/Expenditure History



2023-2024 Revenue



2023-2024 Expenditure



FUND BUDGET SUMMARY

FUND CODE: 600

Description		2020-2021	2021-2022	2022-2023	2022-2023	2023-2024	Dollar	Percent
		Actual Revenues	Actual Revenues	Estimated Revenues	Budget	Budget	Increase (Decrease)	Increase (Decrease)
Beginning Fund Balance		10,991,565	11,630,613	14,150,202	12,817,249	11,506,720	(1,310,529)	(10.22%)
Special Ass. Levied	Sewer	509	502	2,644	-	-	-	-
Total Special Assessments Levied		509	502	2,644	-	-	-	-
Intergovernmental Revenues	Sewer	-	-	-	-	2,800,000	2,800,000	100.00%
	Solid Waste Mgmt.	-	33,136	-	-	-	-	-
Total Intergovernmental Revenues		-	33,136	-	-	2,800,000	2,800,000	100.00%
Charges for Service	Water	3,333,264	3,664,162	3,677,976	3,105,023	3,558,500	453,477	14.60%
	Sewer Maintenance	4,815,049	5,330,676	5,239,010	5,108,788	5,682,597	573,809	11.23%
	Solid Waste Mgmt.	2,311,189	2,475,074	2,592,738	2,852,560	2,595,000	(257,560)	(9.03%)
	Stormwater Utility	153,719	151,728	272,681	314,736	314,736	-	-
Total Charges for Service		10,613,221	11,621,640	11,782,405	11,381,107	12,150,833	769,726	6.76%
Rent & Other Revenue	Water	87,118	109,555	680,831	613,000	90,000	(523,000)	(85.32%)
	Sewer Maintenance	11,264	84,341	706,515	867,500	424,500	(443,000)	(51.07%)
	Solid Waste Mgmt.	9,093	5,941	5,299	-	-	-	-
	Stormwater Utility	16	21	34	-	-	-	-
Total Rent & Other Revenue		107,491	199,858	1,392,679	1,480,500	514,500	(966,000)	(65.25%)
Interest Income	Water	14,478	22,373	44,444	29,000	97,800	68,800	237.24%
	Sewer Maintenance	30,139	42,342	71,018	43,700	160,000	116,300	266.13%
	Solid Waste Mgmt.	-	7,668	14,495	5,200	33,300	28,100	540.38%
	Stormwater Utility	536	966	2,500	1,000	5,400	4,400	440.00%
Total Interest Income		45,153	73,349	132,457	78,900	296,500	217,600	275.79%
Proceeds from Debt Issue	Water	-	-	-	-	6,052,160	6,052,160	100.00%
	Sewer	-	-	-	2,780,000	6,000,000	3,220,000	115.83%
	Solid Waste Mgmt.	-	5,217,079	-	-	-	-	-
Total Proceeds from Debt Issue		-	5,217,079	-	2,780,000	12,052,160	3,220,000	115.83%
Total Revenue		10,766,374	17,145,564	13,310,185	15,720,507	27,813,993	12,093,486	76.93%
Total Funds Available		21,757,939	28,776,177	27,460,387	28,537,756	39,320,713	10,782,957	37.78%

CITY OF NORFOLK, NE

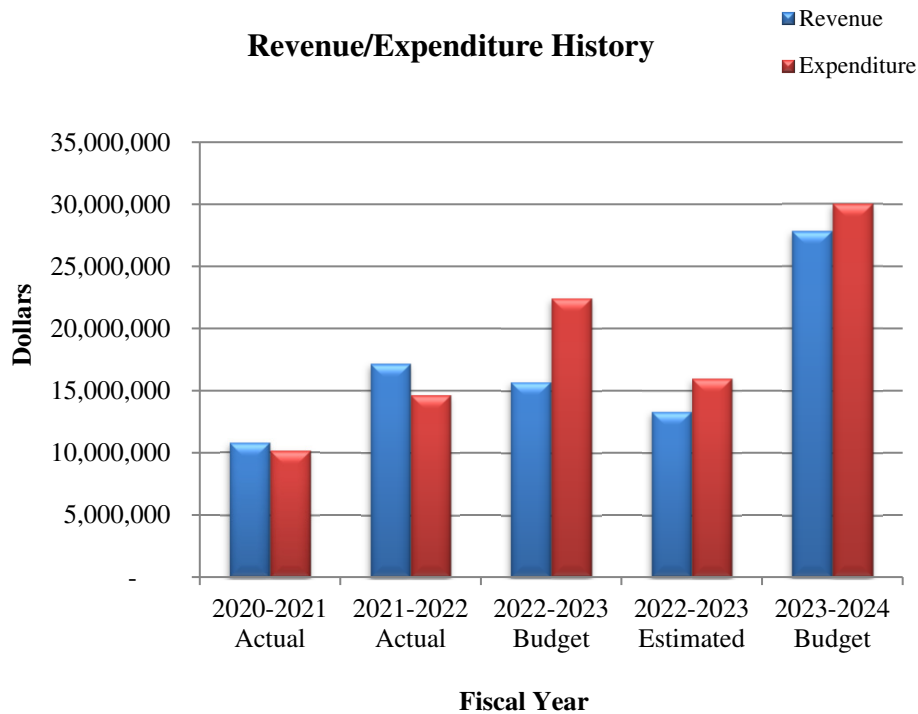
ENTERPRISE FUND

FUND BUDGET SUMMARY

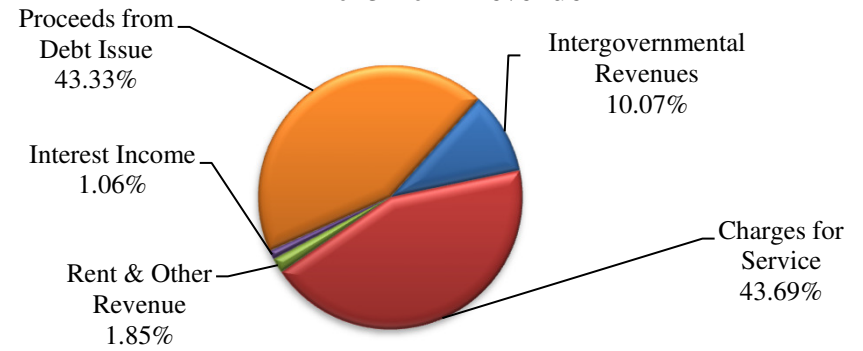
FUND CODE: 600

Description	2020-2021	2021-2022	2022-2023	2022-2023	2023-2024	Dollar	Percent
	Actual Expenditures	Actual Expenditures	Estimated Expenditures	Budget	Budget	Increase (Decrease)	Increase (Decrease)
Water	3,511,128	3,259,966	4,750,259	5,861,964	10,265,678	4,403,714	75.12%
Water Pollution Control	2,376,146	2,700,362	3,152,888	6,590,222	9,795,226	3,205,004	48.63%
Sewer Maintenance	1,821,046	2,851,644	3,512,708	5,463,183	6,672,633	1,209,450	22.14%
Solid Waste Management	2,306,723	5,702,857	4,354,421	4,093,271	2,817,463	(1,275,808)	(31.17%)
Stormwater Utility	112,283	111,146	183,391	438,253	459,967	21,714	4.95%
Total Expenditures	10,127,326	14,625,975	15,953,667	22,446,893	30,010,967	7,564,074	33.70%
Ending Balance	11,630,613	14,150,202	11,506,720	6,090,863	9,309,746	3,218,883	52.85%
Total Funds Accounted For	21,757,939	28,776,177	27,460,387	28,537,756	39,320,713	10,782,957	37.78%

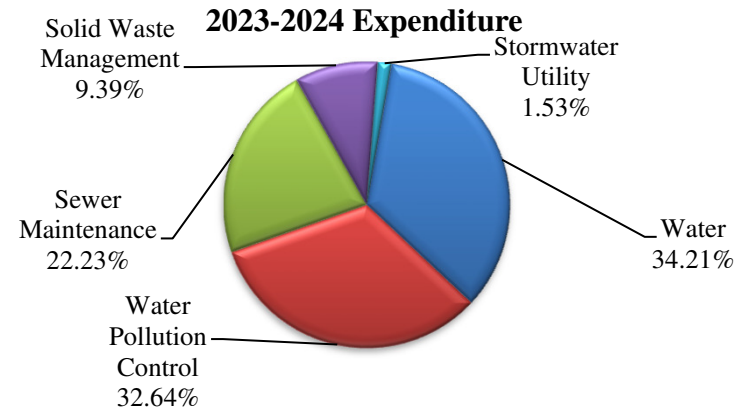
Revenue/Expenditure History



2023-2024 Revenue



2023-2024 Expenditure



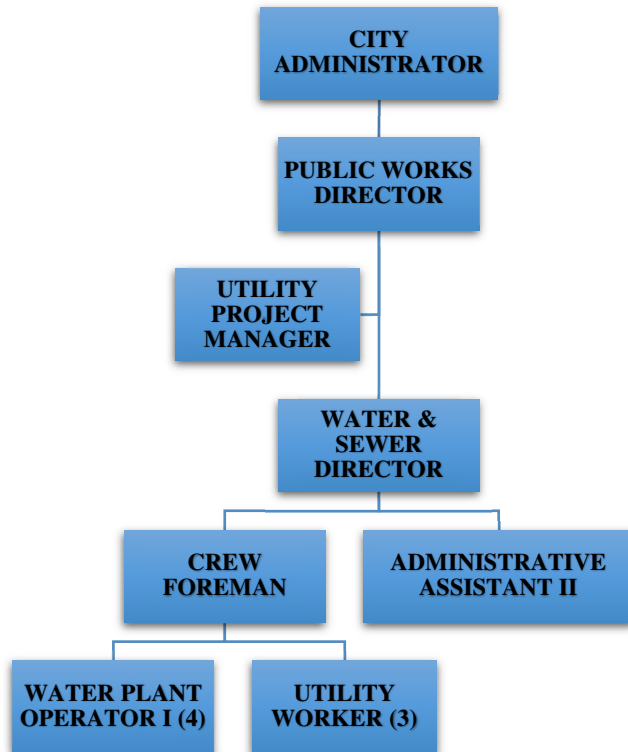
Mission Statement

To provide clean, safe drinking water in an adequate amount to our customers in a cost effective manner.

Description of Division

Operate and maintain Norfolk's two water treatment plants and water distribution system.

Water Organizational Chart



Services

- Operate and maintain 13 wells
- Operate and maintain 4 booster stations
- Conduct backflow program
- Maintain and repair 190 miles of water mains
- Inspect and flush 1623 public and private fire hydrants
- Install water valves and hydrants as needed
- Locate, trace, and mark water mains
- On-call 24 hours and standby duty during weekends to handle emergency calls
- Respond to all customers for water services and water complaints
- Collect water samples per State regulations to ensure water meets all safe drinking water standards
- Assist contractors and customers on the installation and repair of water lines and attachments

Accomplishments for 2022-2023

- Compliance with State of Nebraska Regulations Title 179 Chapter 22 concerning backflow prevention.
- Maintained compliance with State of Nebraska Health & Human Services for zero failures of required coliform testing of water samples.
- Maintained a reputable safety record.
- Published the Annual Consumer Confidence Report.
- Assisted engineering and contractors with all proposed water projects.
- Staff flushed 1623 public and private hydrants.
- Staff assisted with review, design and construction observation for water projects.
- Removed the above ground water storage tank on 25th Street. **(Mayor and City Council Goal #4)**
- Issued engineering design contract for Well 14, West Water Plant Improvements and an additional 2 million gallon tank. **(Mayor and City Council Goal #4)**

Goals for 2023-2024

- Compliance with State of Nebraska Regulations Title 179 Chapter 22 concerning backflow prevention.
- Maintain compliance with State of Nebraska Health & Human Services for zero failures of required coliform testing of water samples.
- Maintain a reputable safety record.
- Assist engineering and contractors with all proposed water projects.
- Award construction contract for the installation of Well 14, West Water Plant Improvements, and an additional 2 million gallon tank. **(Mayor and City Council Goal #4)**

Performance Measures			
	2021-2022 Actual	2022-2023 Estimated	2023-2024 Estimated
Demand:			
Water Mains Maintained (Miles)	179	195	200
# of Customers	9,999	10,200	10,250
Booster Stations Maintained	4	4	4
Wells Maintained	13	13	13
Workload:			
Water Inspections	65	75	80
Service Calls During Working Hours	8,265	8,800	9,000
Service Calls After Working Hours	52	65	70
Locates	5,941	8,500	8,900
Productivity:			
Raw Water Pumped (Gallons)	1,858,664,000	1,875,000,000	1,745,000,000
Finished Water Pumped (Gallons)	1,799,416,000	1,680,000,000	1,860,000,000

Effectiveness:			
Water Samples Tested	300	300	300
Fire Hydrants Flushed	1,623	1,630	1,635

Water Personnel Roster					
Position	Wage Grade	FY 20-21	FY 21-22	FY 22-23	FY 23-24
Water & Sewer Director	25	1	1	1	1
Utility Project Manager	20	0	0	1	1
Water Plant Supervisor	20	1	1	0	0
Crew Foreman	19	1	1	1	1
Utility Worker	15	2	2	3	3
Plant Operator I	15	4	4	4	4
Maintenance Worker II	15	1	1	0	0
Administrative Assistant II	13	0	0	0	1
Administrative Assistant I	11	1	1	1	0
Total		11	11	11	11

The Administrative Assistant I was reclassified as an Administrative Assistant II.

Current Budget Issues

- **Personnel:** The personnel costs increase \$30,536 or 2.61%, which includes comparability adjustments, a 3.5% cost of living adjustment, a 5% increase in health insurance costs for both the employee and City contribution, adjustments in workers compensation insurance, and normal merit pay increases.
- **Capital Outlay:** The major infrastructure items in the 2023-2024 Capital Outlay budget are as follows:
 - Oversized pipe larger than 8" - \$40,000. The City pays for piping sized over 8".
 - West Plant Transfer Pump Upgrade - \$399,866
 - Install 2MG Tank West Plant - \$2,204,127
 - West Plant Upgrades - \$646,400
 - West Collector Well & Pipeline - \$2,801,767
 - Replace 16" Water Main Dirt Tank to Prospect - \$152,200

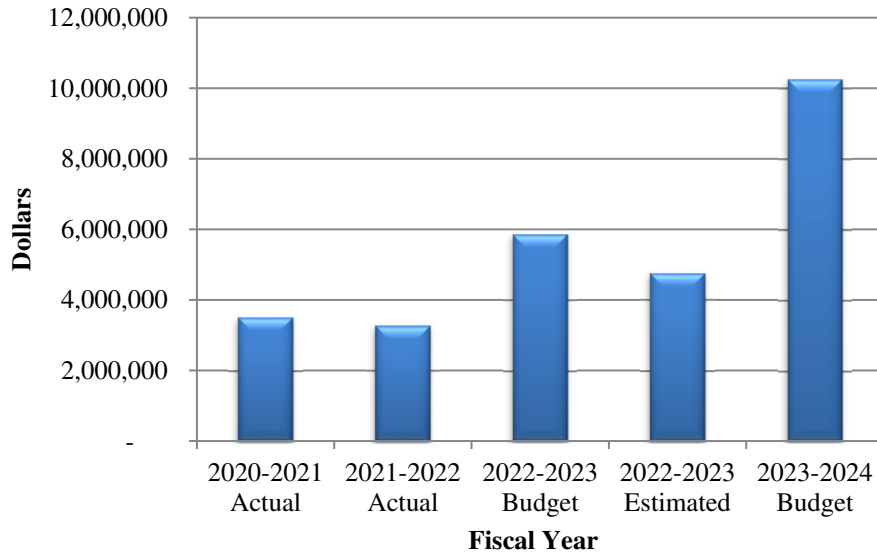
- Omaha Avenue to Victory Water Main - Project II - \$169,200
 - 34th & Prospect to Existing 16th Water Main (design) - \$92,600
 - Building and Improvements budgeted include: asphalt West Plant driveway for \$150,000, West Plant roof repairs for \$35,000, East wells 3 and 4 roof repairs for \$35,000, and East Plant underground overhead power on 1st Street for \$100,000.
 - Machinery and Equipment budgeted include: replace water SUV for \$45,000.
- Significant changes to other categories: Operating Supplies and Materials decrease \$3,569 or 11.70% due to a decrease in fuel costs. Utilities and Maintenance increase \$102,310 or 14.53% due to increases in water, sewer, building, ground, plant, and communication equipment maintenance costs. Legislative Affairs increase \$2,782 or 16.41% due to increases in travel, training, dues and publications. Other Administration and Overhead increases \$153,964 or 25.81% due to increases in insurance, postage, office supplies, and other professional fees. Government Subsidies & Transfers includes a \$75,000 transfer to the Economic Development Operating Fund.

DIVISION EXPENDITURE BUDGET SUMMARY

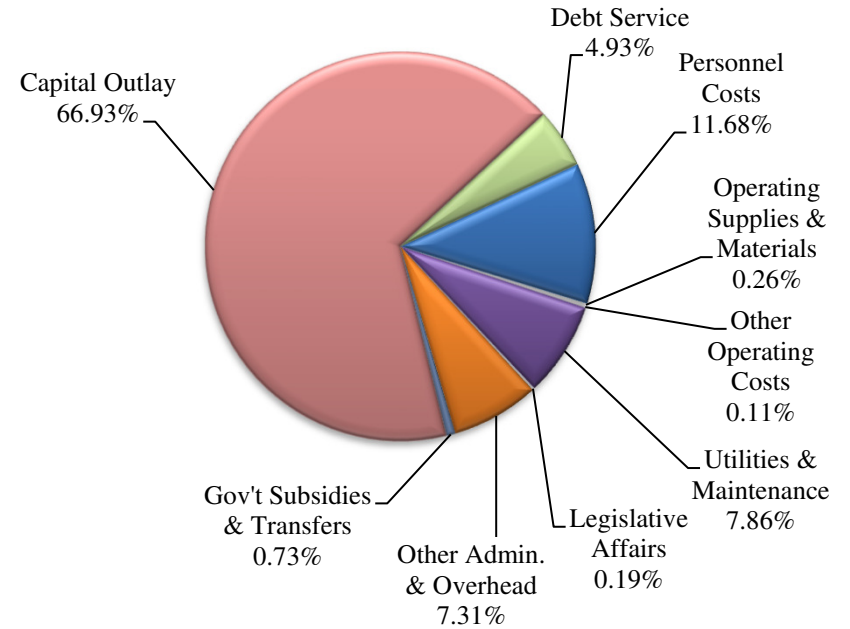
DIVISION CODE: 224

Description	2020-2021	2021-2022	2022-2023	2022-2023	2023-2024	Dollar Increase	Percent Increase
	Actual	Actual	Estimated	Budget	Budget	(Decrease)	(Decrease)
Personnel Costs	1,009,592	1,064,605	1,023,293	1,168,171	1,198,707	30,536	2.61%
Operating Supplies & Materials	13,985	19,235	19,944	30,504	26,935	(3,569)	(11.70%)
Other Operating Costs	9,663	9,870	9,148	10,820	10,820	-	-
Utilities & Maintenance	627,525	609,940	549,861	704,072	806,382	102,310	14.53%
Legislative Affairs	6,849	14,769	8,060	16,956	19,738	2,782	16.41%
Other Admin. & Overhead	602,325	755,624	742,908	596,531	750,495	153,964	25.81%
Gov't Subsidies & Transfers	-	85,358	92,648	92,648	75,000	(17,648)	(19.05%)
Capital Outlay	1,241,189	700,565	2,304,397	3,242,262	6,871,160	3,628,898	111.92%
Debt Service - Principal	-	-	-	-	173,572	173,572	100.00%
Debt Service - Interest	-	-	-	-	332,869	332,869	100.00%
Total Expenditures	3,511,128	3,259,966	4,750,259	5,861,964	10,265,678	4,403,714	75.12%

Expenditure History



2023-2024 Budget



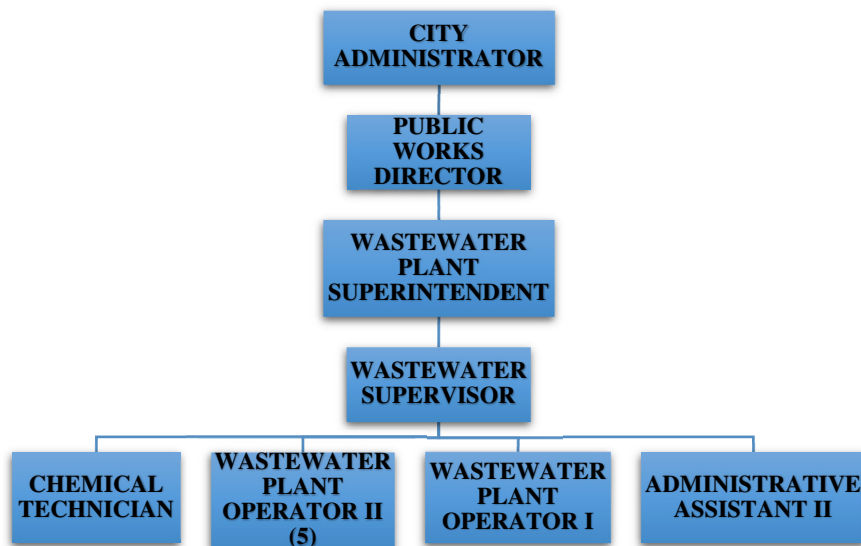
Mission Statement

Comply with State and Federal wastewater treatment standards in the most efficient manner possible. Maintain a safe and productive work environment and an employee benefit package commensurate with duties and community standards. Convey a positive influence on all aspects of our environment and community.

Description of Division

The Water Pollution Control Division is comprised of the wastewater treatment plant and a staff of 8.5 employees. It provides activities necessary to clean the wastewater to State of Nebraska standards prior to discharge into the Elkhorn River, and to treat the residual solids to Environmental Protection Agency standards prior to being returned to farm land as a product for beneficial use.

Water Pollution Control Organizational Chart



Services

- Wastewater treatment
- Receive and treat overland wastes
- Bio-solids treatment for beneficial use
- Industrial wastewater monitoring and billing preparation
- Lab analysis for smaller communities
- Maintain equipment and assist with operations at the Transfer Station
- Provide contract Wastewater Operator services for smaller communities
- Conduct Stormwater sampling activities

Accomplishments for 2022-2023

- Bid and replaced the following:
 - Tricking filter B center mast repair,
 - Rebuilt Bio solids press #2,
 - Load tested Cat and Onan generators,
 - Replaced Roof top HVAC Administration office,
 - Replaced grease trough with stainless steel on primary #2,
 - Replaced aeration diffusers membranes on SBR basin,
 - Reprogrammed aeration blowers to lower energy use,
 - UV Lamp replacement,
 - Peroxide system upgrade,
 - Rebuilt 2 lift pumps,
 - Holding Tank diffuser membranes,
 - Replaced Roof top heating unit on Sludge Handling Building,
 - Replace 2 air valves on SBR blower header pipe, and
 - Concrete areas around plant.
- Staff completed the following major projects:
 - Replacement of check valves for wasting lines on SBR system,
 - Installed stainless steel trough on primary #2,
 - Sanded and repainted floor in trickling filter building,
 - Reprogrammed ultraviolet light system to save energy,

- Sanded, repainted and labeled pipes in trickling filter building,
- Upgraded RS Logics and Ifix software for SCADA system,
- Worked with Olsson Associates on the following projects:
 - Flood wall project,
 - Grit separation system, overland truck receiving station, and rehab of north lift station.
- WPC Lab staff successfully completed the annual EPA Discharge Monitoring Report Quality Assurance (DMRQA) evaluation by accurately accessing all analytes. This is a mandatory quality assurance program for wastewater labs.
- Replaced transformer on SBR.
- At their request, assisted local communities with plant operations and review of their draft NPDES permits.
- Compiled and submitted the required annual Solids Management Plan to the EPA and NDEE using the online form.
- Continued using EPA's online reporting for our Discharge Monitoring Reports, instead of submitting paper copies with no noncompliance for the year.
- Inspected by NDEE with no issues.
- WPC received Gold Safety Award at the 2022 Fall Conference.
- WPC received the Scott Wilber Award, Medium Facility Best in Class Award at the Fall Conference.
- WPC received the George W. Burke, Jr. Best in Class Facility Safety Award at the Fall Conference.
- Received the following overland waste and treated:
 - Truck wash from Norfolk Iron and Metal, and
 - Several car washes around the area.
- Received domestic plant sludge from:
 - City of Stanton,
 - City of Battle Creek,
 - Village of Meadow Grove,
 - Northeast Solid Waste Coalition Landfill, and
 - Nucor.
- No time loss accident in past 4 years.

- Bid and removed old aeration tank in preparation of new Grit building.
- Trickling Filter A center mast repaired.
- All plant staff are CRP certified.
- Replaced temporary hydrogen peroxide odor control system. **(Mayor and City Council Goal #4)**
- Submitted two grant proposals: 1) help build a flood wall and 2) grit removal system. **(Mayor and City Council Goal #4)**

Goals for 2023-2024

- Lower energy consumption at plant. **(Mayor and City Council Goal #4)**
- Continue to develop plans for supplying treated effluent back into the community for uses such as industrial processing. **(Mayor and City Council Goal #4)**
- Conduct a peer review of industrial waste water fees and update industrial limits and fees. **(Mayor and City Council Goal #4)**
- Replace Primary #2 drain valve and piping.
- Replace Thickener #2 drain valve and piping.
- Replace Modine Unit and Roof on Trickling Filter Building.
- Upgrade head works and lift pump area.
- Add new safety programs.
- Lower cost for peroxide system.
- Work with local businesses to help lower treatment cost.
- Maintain and improve plant efficiency.
- Work with engineers to spec, write bid specs, and bid for the following: **(Mayor and City Council Goal #4)**
 - Pre-aeration/grit separation structure,
 - NEMA Flood Wall project, and
 - Overland Truck Receiving Station- design and write specs based on engineers suggested receiving station for trucked in mud/car wash pits.

Performance Measures			
	2021-2022 Actual	2022-2023 Estimated	2023-2024 Estimated
Demand:			
Plant Flow, MGD	3	2.87	3
Overland Wastes Received (Gallons)	1,000,000	500,000	500,000
Million Gallons Treated (x1,000,000,000)	3,000	3,000	3,000
Average Daily lbs of BOD	14,837	13,917	13,100
Average Daily lbs of SS	10,402	10,097	10,000
Average Daily lbs of TKN	1,448	1,947	2,000
Solids Out (Tons/Day)	6.0	6.5	7.0
# of Equipment Maintained	320	320	320
Workload:			
Total # of WPC Work Orders Generated & Completed	3,600	3,600	3,600
# of small communities lab analyses performed	9	10	10
# of Industries monitored and billed	7	7	7
# of In-house lab analyses performed	3,200	3,200	3,200
Productivity:			
Treatment cost/Million Gallons (Domestic)	\$2,740.64	\$2,740.64	\$2,740.64
WPC assets maintained (Million dollars)	\$20.50	\$20.50	\$20.50
Effectiveness:			
% of CBOD removed	99	99	99
% of SS removed	95	96	99
% of Ammonia removed	99	98	98
% of Nitrogen removed	80	73	81
% of Phosphorous removed	33	26	36
# of plant equipment failure responses (call backs)	20	9	9

Water Pollution Control Personnel Roster					
Position	Wage Grade	FY 20-21	FY 21-22	FY 22-23	FY 23-24
Wastewater Plant Superintendent	26	1	1	1	1
Wastewater Supervisor	20	1	1	1	1
Chemical Technician	17	1	1	1	1
Wastewater Plant Operator II	16	4.5	5.5	5	5
Wastewater Plant Operator I	15	0	0	1	1
Administrative Assistant II	13	1	1	1	1
Total		8.5	9.5	10	10

Current Budget Issues

- Personnel: The personnel costs increase \$13,528 or 1.23%, which includes comparability adjustments, a 3.5% cost of living adjustment, a 5% increase in health insurance costs for both the employee and City contribution, adjustments in workers compensation insurance, and normal merit pay increases.
- Capital Outlay: Capital outlay is budgeted at \$6,314,800 compared to \$3,758,086 the prior year. The following Machinery and Equipment items included for this year are: sampler replacement for \$15,000, progressive cavity pumps for \$10,000, primary sludge pump replacement for \$15,000, thickener sludge depth meter for \$18,000, thickener solids analyzer for \$16,000, SBR effluent air valves/actuators for \$28,000, raw lift pump replacement for \$29,000, trickling filter pump overhauls for \$15,000, VFD replacement for \$10,000, overland waste receiving station for \$39,800, effluent pump replacement for \$10,000, polymer pump overhaul for \$15,000, portable air compressor for \$15,000, sludge thickener building valve replacement for \$40,000, sludge handling building for \$40,000, stainless steel grease troughs for \$20,000, H2S gas sensor solids building for \$15,000, replace modine unit and roof on trickling filter for \$50,000, replace PLC #5 for \$45,000, flood wall/effluent pump system for \$2,050,000, asset management for \$5,000, primarily #2 drain valve and pipe replacement for \$100,000, and thickener #2 drain valve and pipe replacement for \$100,000. Building and Improvements budgeted include: SHB rooftop heaters for \$15,000, HVAC replacement for \$18,000, monument sign for

\$5,000, and grit removal building and improvements for \$3,576,000.

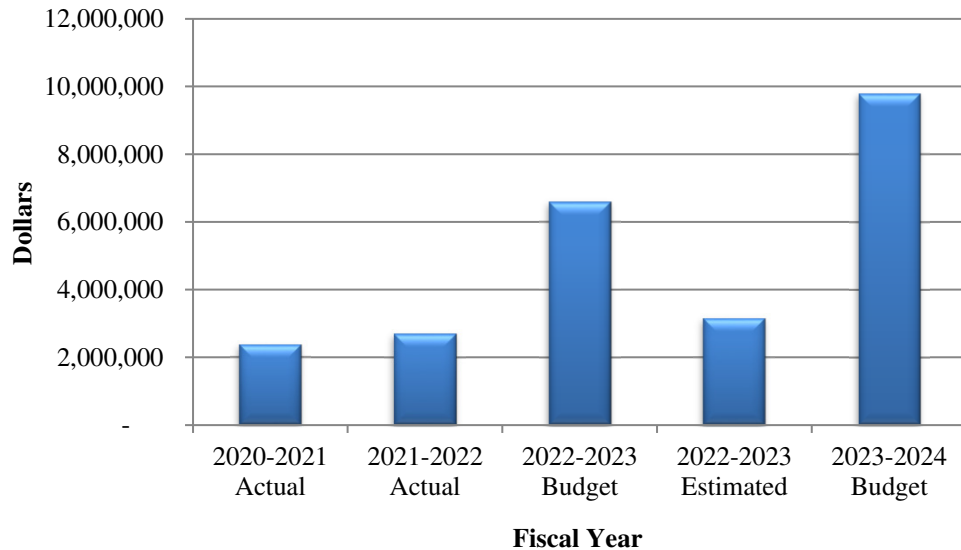
- Significant changes to other categories: Operating Supplies & Materials increase \$72,209 or 50.35% due to an increase in operating supplies and materials, which is partially offset by a decrease in fuel costs. Other Operating Costs increase \$50,000 or 65.79% due to an increase in rent. Utilities and Maintenance costs increase \$173,528 or 18.39% due to an increase in building, ground, plant, machinery, and vehicle maintenance costs. Legislative Affairs increase \$2,110 or 13.51% due to increases in travel, training, dues, and publications. Other Administration and Overhead increase \$141,123 or 25.42% due to increases in insurance and other professional fees, which is partially offset by a decrease in telephone and telecommunications. Debt Service payments were added to the FY 2023-2024 budget in anticipation of a bond issue for the grit removal building improvements and the flood wall/effluent pump system capital projects.

DIVISION EXPENDITURE BUDGET SUMMARY

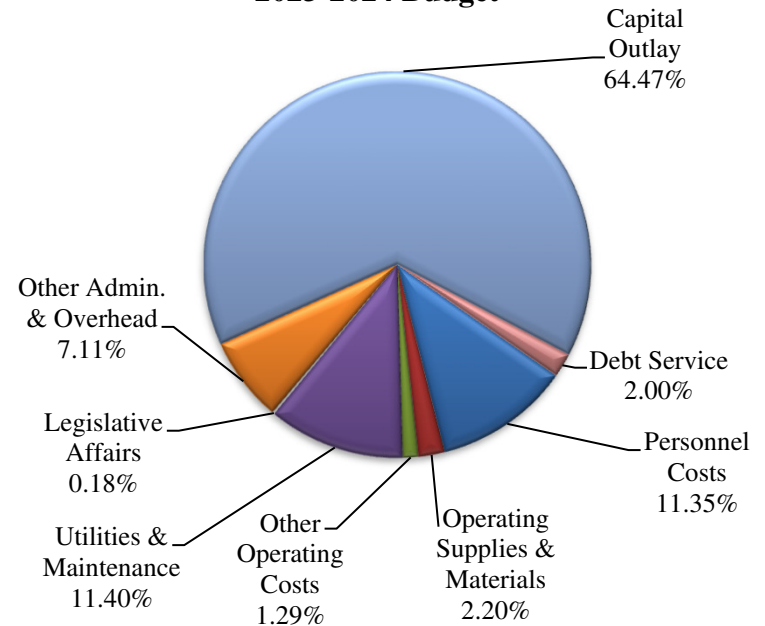
DIVISION CODE: 225

Description	2020-2021	2021-2022	2022-2023	2022-2023	2023-2024	Dollar	Percent
	Actual	Actual	Estimated	Budget	Budget	Increase (Decrease)	Increase (Decrease)
Personnel Costs	790,812	927,525	1,017,959	1,098,535	1,112,063	13,528	1.23%
Operating Supplies & Materials	213,745	194,402	204,703	143,421	215,630	72,209	50.35%
Other Operating Costs	40,403	40,369	46,444	76,000	126,000	50,000	65.79%
Utilities & Maintenance	934,399	709,569	861,614	943,476	1,117,004	173,528	18.39%
Legislative Affairs	3,189	9,064	11,825	15,618	17,728	2,110	13.51%
Other Admin. & Overhead	153,235	142,468	637,343	555,086	696,209	141,123	25.42%
Capital Outlay	240,363	676,965	373,000	3,758,086	6,314,800	2,556,714	68.03%
Debt Service - Principal	-	-	-	-	73,792	73,792	100.00%
Debt Service - Interest	-	-	-	-	122,000	122,000	100.00%
Total Expenditures	2,376,146	2,700,362	3,152,888	6,590,222	9,795,226	3,205,004	48.63%

Expenditure History



2023-2024 Budget



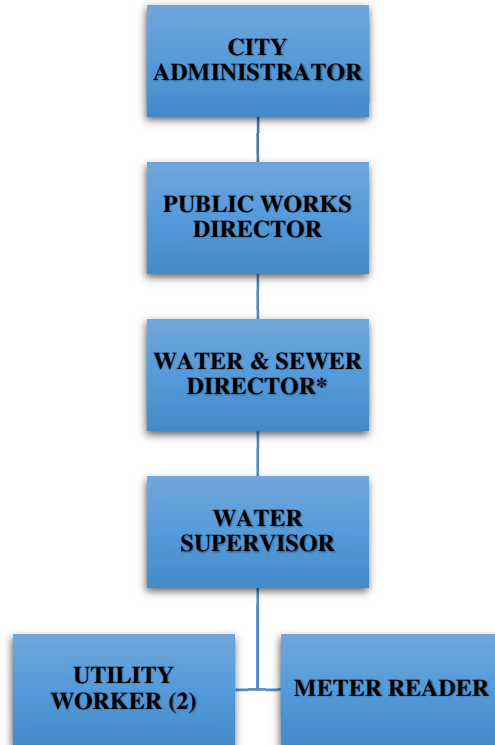
Mission Statement

To maintain the sanitary sewer infrastructure system in a cost effective manner to ensure sanitary sewers flow freely.

Description of Division

Maintain the City's sanitary sewer collection system and its twelve lift stations, repair broken sewer lines, upgrade sewer manholes, rings and covers, repair pumps and pump seals, electric motors and level control systems. Read all water meters on a bi-monthly basis.

Sewer Organizational Chart



*The Water and Sewer Director is budgeted in Water Fund.

Services

- Operation and maintenance of 12 sewer liftstations
- Inspection of all sewer lift stations twice weekly
- On-call 24 hours and standby duty during weekends to handle emergency calls
- Clean the sewer collection system as preventive maintenance, approximately 160 miles
- Assist contractors on installation and repair of sewer lines

Accomplishments for 2022-2023

- Maintained a reputable safety record.
- Completed Preventive Maintenance of City sewer mains and interceptors.
- Inspected all sewage manholes and recorded all deficiencies with sewage manholes during the annual cleaning.
- Completed Preventative Maintenance on 12 sewer liftstations.
- Assisted in design and construction observation for sewer projects.
- Completed a 21” sewer reline project from 20th and Center Drive to Omaha Avenue.

Goals for 2023-2024

- Complete Preventive Maintenance of City sewer collection mains and interceptors.
- Maintain a reputable safety record.
- Staff will repair all deficiencies with sewage manholes.
- Complete Preventive Maintenance of the 12 sewer liftstations.
- Assist with the design and construction observation with all sewer projects.
- Complete 36” sewer replacement project from 4th Street and Monroe Avenue to 2000 Logan.
- Complete the design review contract for the East Omaha Avenue liftstation.
- Award construction contract for the East Omaha Avenue liftstation and sewer interceptor project.

Performance Measures			
	2021-2022 Actual	2022-2023 Estimated	2023-2024 Estimated
Demand:			
Sewer Lines Maintained (Miles)	158	165	160
# of Customers	9,9995	10,200	10,300
Lift Stations Maintained	12	12	12
Workload:			
Sewer Inspections	42	45	55
Service Calls During Working Hours	47	45	55
Service Calls After Working Hours	12	25	35
Lift Station Malfunctions After Working Hours	12	20	25
Productivity:			
See Water Pollution Control (WPC)			
Effectiveness:			
See Water Pollution Control (WPC)			

Sewer Personnel Roster					
Position	Wage Grade	FY 20-21	FY 21-22	FY 22-23	FY 23-24
Water Supervisor	20	1	1	1	1
Utility Worker	15	2	2	3	2
Meter Reader	14	1	0	0	1
Meter Reader/Maintenance Worker	13	0	1	0	0
Total		4	4	4	4

A Utility Worker was reclassified as a Meter Reader.

Current Budget Issues

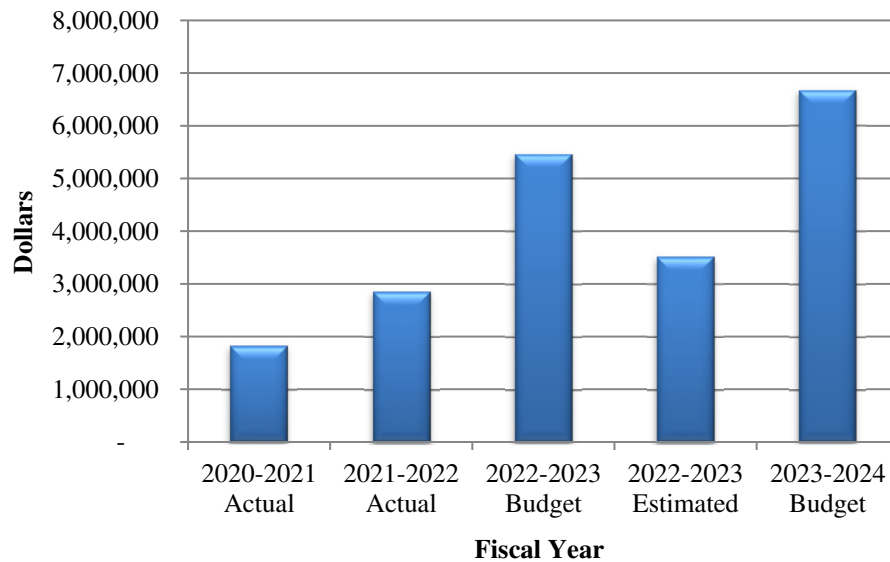
- **Personnel:** The personnel costs increase \$14,173 or 3.68%, which includes a 3.5% cost of living adjustment, a 5% increase in health insurance costs for both the employee and City contribution, adjustments in workers compensation insurance, and normal merit pay increases.
 - **Capital Outlay:** The major infrastructure capital items in the 2023-2024 Capital Outlay budget are as follows:
 - Oversized pipe larger than 8” - \$20,000. The City pays for piping sized over 8”.
 - Replace 36" sewer from 4th and Monroe to 2000 Logan - \$1,100,800
 - Andy's Lake North/South sewer study - \$50,000
 - Omaha Ave. Lift station Design Rev. - \$100,000
 - Highway 35 Interceptor - \$1,121,925
 - Omaha Ave. Lift Station - \$1,900,000
 - North Victory Extension - \$420,000
- Machinery and Equipment include: replacement service truck for \$45,000 and asset management for \$23,000.
- **Significant changes to other categories:** Operating Supplies & Materials decrease \$5,995 or 15.53% due to a decrease in fuel. Utilities & Maintenance decrease \$3,660 or 1.94% due to a decrease in building, ground, and plant maintenance costs. Legislative Affairs increase \$24 or 0.33% due to increases in travel and training. Other Administration and Overhead increases \$13,742 or 4.80% due to increases in insurance, postage, and other professional fees. Gov't Subsidies and Transfers includes a \$75,000 transfer to the Economic Development Operating Fund. Debt Service increases \$64,389 or 7.78% due to change in existing debt service payments and estimated payments for future debt series.

DIVISION EXPENDITURE BUDGET SUMMARY

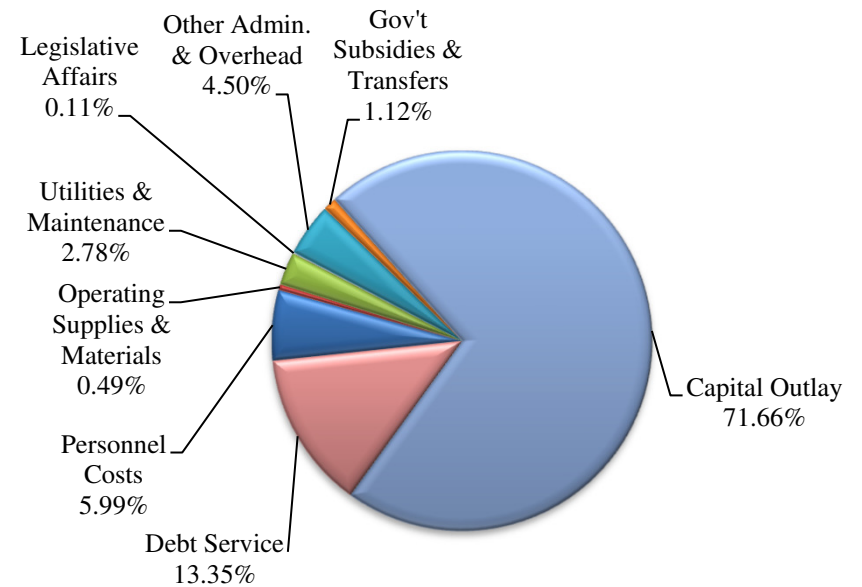
DIVISION CODE: 226

Description	2020-2021	2021-2022	2022-2023	2022-2023	2023-2024	Dollar	Percent
	Actual	Actual	Estimated	Budget	Budget	Increase (Decrease)	Increase (Decrease)
Personnel Costs	297,329	306,021	345,842	385,505	399,678	14,173	3.68%
Operating Supplies & Materials	10,599	17,546	19,065	38,610	32,615	(5,995)	(15.53%)
Utilities & Maintenance	141,707	60,840	140,865	188,895	185,235	(3,660)	(1.94%)
Legislative Affairs	1,851	5,066	2,384	7,377	7,401	24	0.33%
Other Admin. & Overhead	509,873	547,150	249,772	286,471	300,213	13,742	4.80%
Gov't Subsidies & Transfers	-	85,358	92,648	92,648	75,000	(17,648)	(19.05%)
Capital Outlay	258,784	1,225,385	2,057,830	3,636,300	4,780,725	1,144,425	31.47%
Debt Service - Principal	380,000	395,000	405,000	489,074	522,664	33,590	6.87%
Debt Service - Interest	220,903	209,278	199,302	338,303	369,103	30,800	9.10%
Total Expenditures	1,821,046	2,851,644	3,512,708	5,463,183	6,672,633	1,209,450	22.14%

Expenditure History



2023-2024 Budget



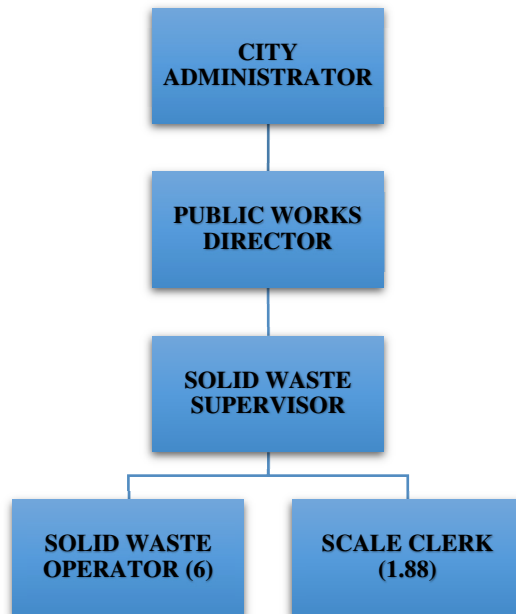
Mission Statement

Provide an efficient disposal system for Municipal Solid Waste that meets regulatory requirements and the needs of the community.

Description of Division

The Solid Waste Division, Transfer Station, is responsible for the inspection and transfer of solid waste from residential and commercial collection vehicles, to semi-trailers, or to alternate disposal and recycle points as determined by the waste type. The Household Hazardous Waste facility (HHW) provides a service to the home owner to remove sources of pollution from entering the ecosystem. The City owns, maintains, and operates the Over the Road trucks that haul the Solid Waste to the Coalition landfill in City owned trailers.

Solid Waste Organizational Chart



Services

- Screen waste to insure compatibility with Subtitle D landfills
- Route non-compatible wastes (asbestos, appliances, batteries, grass, liquid, oil, concrete, lumber, timber, tires) to alternate disposal sites
- Transfer compatible wastes from individual, business, and contract hauler vehicles to semi-trailers for transport, or to alternate disposal and recycling points
- Account for the volume of waste and the associated fees in and out of the Station
- HHW provides a safe disposal site for chemicals generated by the home owner

Accomplishments for 2022-2023

- Completed the construction maintenance facility and paved roads. **(Mayor and City Council Goal #4)**
- Burned brush pile several times, working with the Norfolk Fire Division due to drought conditions.
- Bid and purchased a new shag and over the road truck and one new trailer. Took delivery of the shag and put it in operation.
- Last fall's collection of leaves and grass spontaneously combusted and started smoldering. Separated the pile and covered with soil to stop the smoldering. A local farmer hauled all the dirt and burnt leaves for spreading on his field.
- We expect to see:
34,500 tons of trash
Over 800 tires
- Continued to have many conversations with customers that were illegally dumping waste in the back yard. For example, customers that did not pay for pallets or concrete disposal, customers dumping trash in the tree pile, dumping wood scraps on the pile of old railroad ties, etc. Illegal dumping has increased since the inception of free yard waste disposal. Using the new cameras, had police contact several customers that unloaded improper waste at the brush and yard waste sites. The customers returned and paid for disposal. However, staff spent extra time

picking it up and many improper dumping events were not available for license plate recovery. Signs are posted to remind citizens about illegal dumping.

- Landfill tonnage is estimated at 122,000 tons for the year. Landfill waste has increased due to other area landfills increasing their tipping rates.
- Construction has started on the new area at the landfill site and completion is expected in the fall.
- Continued to monitor Gas Monitoring Well #4 on a monthly basis for the NDEE.
- Worked with engineers on a Master Plan for the landfill. Town Hall meetings are planned for the week of June 13th in Columbus, Fremont and Norfolk to inform all involved. **(Mayor and City Council Goal #4)**

Goals for 2023-2024

- Ship household hazardous waste on a yearly basis.
- Completion of moving into the new maintenance facility.

Performance Measures			
	2020-2021 Actual	2021-2022 Estimated	2022-2023 Estimated
Demand:			
Municipal Solid Waste, tons received	34,621	34,846	34,500
Appliances received	123	150	150
Batteries received	8	15	15
Crematory, tons received	11	11.5	11.5
Refrigeration units received	135	200	200
Tires received	1,380	1,400	1,400
Workload:			
Crematory, cycles completed	300	358	350
Peak month tons	3,349	3,396	3,200
Average daily tonnage	113	113	113
Peak month tickets	2,328	2,654	2,300
Average daily ticket count	72	72	72
Total scale transaction count	25,338	25,000	25,000

Total Municipal Solid Waste ticket count	21,076	21,000	21,000
Productivity:			
Municipal Solid Waste, tons shipped	34,440	34,500	34,500
Municipal Solid Waste, loads shipped	1,953	1,938	1,938
Effectiveness:			
Loads out, average payload (tons)	17.7	17.8	17.8

Solid Waste Personnel Roster					
Position	Wage Grade	FY 20-21	FY 21-22	FY 22-23	FY 23-24
Solid Waste Supervisor	24	1	1	1	1
Solid Waste Operator	15	6	6	6	6
Scale Clerk	10	1.88	1.88	1.88	1.88
Total		8.88	8.88	8.88	8.88

Current Budget Issues

- **Personnel:** The personnel costs increase \$31,659 or 3.99%, which includes a 3.5% cost of living adjustment, a 5% increase in health insurance costs for both the employee and City contribution, adjustments in workers compensation insurance, and normal merit pay increases.
- **Capital Outlay:** The following is included in the fiscal year 2023-2024 budget: retaining wall/sidewalk for \$10,000, concrete for driving for \$65,000, monument sign for \$5,000, grapple for payloader for \$14,000, 500 gallon off road fuel tank for \$6,000, powerwasher for \$10,000, and asset management for \$15,500.
- **Significant changes in other expenditure categories:** Operating Supplies and Materials decrease \$37,556 or 12.59% due to a decrease in fuel costs, which is partially offset by increases in uniforms, minor apparatus, and tools. Other Operating Costs decrease \$40,028 or 4.71% due to the projected estimated tonnage being less than the previous year. Utilities and

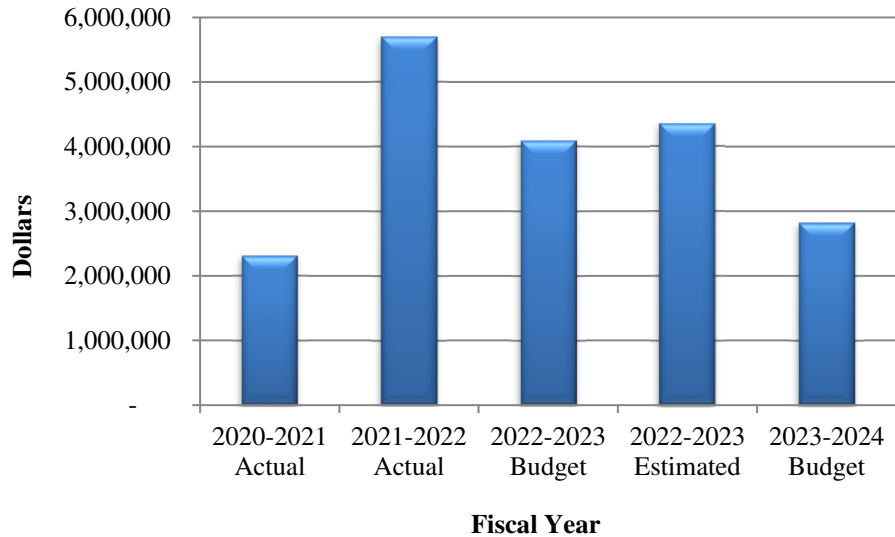
Maintenance increase \$100,782 or 49.69% due to increases in natural gas, building, ground, plant, machinery, and vehicle maintenance. Legislative Affairs increase \$41 or 0.31% due to increases in travel, training, dues, and publications. Other Administration and Overhead decreases \$43,910 or 23.44% due to a decrease in other professional fees that included a recycling study and modification of stormwater operating permit costs the previous year, which is partially offset by increases in insurance and office supplies. Debt Service decreases \$3,500 or 1.04% due to changes in bond payments.

DIVISION EXPENDITURE BUDGET SUMMARY

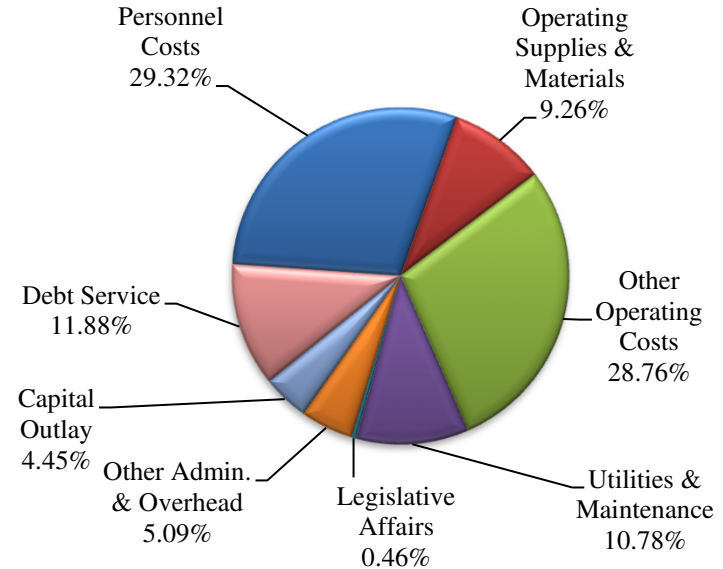
DIVISION CODE: 228

Description	2020-2021	2021-2022	2022-2023	2022-2023	2023-2024	Dollar	Percent
	Actual	Actual	Estimated	Budget	Budget	Increase (Decrease)	Increase (Decrease)
Personnel Costs	655,768	714,666	759,581	794,371	826,030	31,659	3.99%
Operating Supplies & Materials	113,748	181,467	191,500	298,334	260,778	(37,556)	(12.59%)
Other Operating Costs	878,661	873,235	836,350	850,438	810,410	(40,028)	(4.71%)
Utilities & Maintenance	248,274	266,988	281,866	202,826	303,608	100,782	49.69%
Legislative Affairs	1,604	1,130	1,350	13,052	13,093	41	0.31%
Other Admin. & Overhead	158,779	217,545	226,668	187,348	143,438	(43,910)	(23.44%)
Capital Outlay	249,889	3,382,040	1,719,000	1,408,796	125,500	(1,283,296)	(91.09%)
Debt Service - Principal	-	-	210,000	210,000	215,000	5,000	2.38%
Debt Service - Interest	-	65,786	128,106	128,106	119,606	(8,500)	(6.64%)
Total Expenditures	2,306,723	5,702,857	4,354,421	4,093,271	2,817,463	(1,275,808)	(31.17%)

Expenditure History



2023-2024 Budget



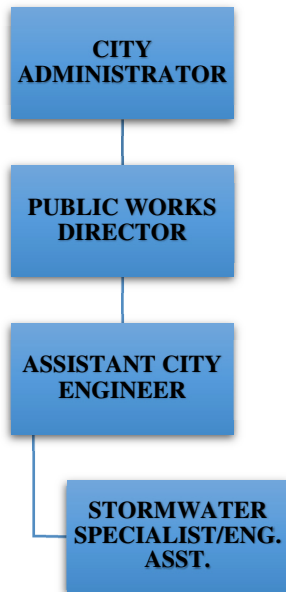
Mission Statement

To enhance the public health and environment in Norfolk and the surrounding region through the implementation of stormwater Best Management Practices (BMPs) that result in compliance with the National Pollution Discharge and Elimination System (NPDES) permit.

Description of Division

The Stormwater Utility Division is responsible for completing, documenting, and annual reporting of preventative stormwater runoff measures to ensure compliance with the federal NPDES permit.

Stormwater Utility Organizational Chart



Services

- Provide educational materials to the general public regarding stormwater best management practices
- Participate in local annual events such as “Clean the Fork Day” and the Norfolk Area Home and Garden Show
- Document and respond to illicit discharge events
- Conduct outfall monitoring of local storm sewers
- Update city GIS map with stormwater features
- Document and respond to construction site stormwater non-compliance events
- Review erosion control plans for local projects
- Conduct scheduled construction site inspections
- Review post construction stormwater plans and calculations for local projects
- Conduct scheduled inspections of municipal facilities

Accomplishments for 2022-2023

- Information provided to residents, municipal staff, and business owners about how to identify and prevent illicit discharge both electronically and by mail.
- 4 illicit discharge responses.
- 89 outfalls inspected.
- 71 site plans for land development reviewed.
- 296 construction site inspections completed.
- Pocket guides distributed to construction site operators at annual Home and Garden Show.
- Took part in Norfolk’s Home and Garden Show and “Clean the Fork” day. Promoted recycling events in the City.
- Six municipal maintenance facilities inspected.
- City received notice from NDEE that program compliance was achieved.

Goals for 2023-2024

- Maintain compliance with NPDES permit.
- Study and encourage the application of Best Management Practices on private and public property to minimize the amount of pollutants discharged into the stormwater drainage system.
- Develop, maintain and distribute current education materials to reduce pollutants in stormwater runoff.
- Develop, maintain and provide tours and events to raise awareness for the impact of stormwater discharges.
- Establish a stormwater steering committee with community members to review and comment on proposed program, policy and code changes.
- Update City’s Stormwater Management website to include Municipal Separate Storm Sewer (MS4) Permit, Storm Water Management Plan, Illicit Discharge and Connection Section of City Code, Erosion and Sediment Control Section of City Code, Post-Construction Stormwater Treatment Section of City Code.
- Provide a public forum to receive input about proposed stormwater compliance plans and codes.
- Coordinate updates and maintenance of discharge record-keeping, investigation, removal and enforcement information in the MS4 Illicit Discharge Detection and Elimination (IDDE) Program.
- Coordinate updates and maintenance of Dry Weather Screening Inspection and data collection information in the MS4 Illicit Discharge Detection and Elimination (IDDE) Program.
- Conduct Dry Weather Screening Inspections and record all results in the stormwater outfall geodatabase.
- Collect GIS data and as-built drawings to maintain maps of current geographic locations of all stormwater outfalls, the approximate boundary of their drainage area, dry weather field screening locations, storm drain infrastructure and collection system as well as structural stormwater treatment locations.
- Coordinate maintenance of enforceable authority and escalation procedures in the MS4 Construction Stormwater (CSW) Program Guidance Document, which references local regulatory mechanisms.

- Conduct procedures to investigate, remove and enforce each instance of construction stormwater non-compliance for observed non-compliance of the municipal code/ordinance.
- Conduct and record site plan reviews for all land development and building projects.
- Coordinate review and maintenance of site inspection procedures in the MS4 Construction Stormwater (CSW) Program.
- Conduct site inspections for construction projects to document construction stormwater installation and maintenance compliance.
- Conduct site plan review for stormwater treatment design compliance.
- Establish and review site inspection procedures in the MS4 Post-Construction Stormwater (PCSW) Program.
- Identify areas for regional stormwater detention.
- Start installation of Wetland Mitigation Bank.

Performance Measures			
	2021-2022 Actual	2022-2023 Estimated	2023-2024 Estimated
Demand:			
Inlets Shot	270	125	2,039
# of Stormwater Outfalls	171	171	171
Workload:			
Online Educational Advertisements	12	12	12
Illicit Discharge Responses	4	3	5
Outfalls Inspected	89	89	89
Construction Site Plans Reviewed	71	50	70
Post Construction Plan Reviews	5	7	10
Post Construction Site Inspections	3	2	5
Municipal Facility Inspections	6	6	6

Effectiveness:			
Construction Site Noncompliance	4	18	13

Stormwater Utility Personnel Roster					
Position	Wage Grade	FY 20-21	FY 21-22	FY 22-23	FY 23-24
Stormwater Specialist/Eng. Asst.	18	1	1	1	1
Total		1	1	1	1

Current Budget Issues

This fund has been established to implement the Storm Water Management Plan as required by the City stormwater NPDES permit issued in 2017.

- **Revenues:** On October 1, 2019 City Council approved the implementation of a stormwater fee charging residential customers \$1 monthly and commercial and industrial customers \$3 monthly. On October 1, 2022 fees were increased to \$2 for residential customers and \$6 for commercial and industrial customers. The FY 2023-2024 budget proposes to maintain fees at the current rates. Interest income increases due to an increase in interest rates.
- **Personnel:** The personnel costs increase \$6,694 or 7.61%, which includes a 3.5% cost of living adjustment, a 5% increase in health insurance costs for both the employee and City contribution, adjustments in workers compensation insurance, and normal merit pay increases.
- **Capital Outlay:** Capital Outlay budgeted in FY 2023-2024 includes asset management for \$10,500, drain tile for \$25,000, and storm sewer extension (20th and Omaha Avenue) for \$50,000.

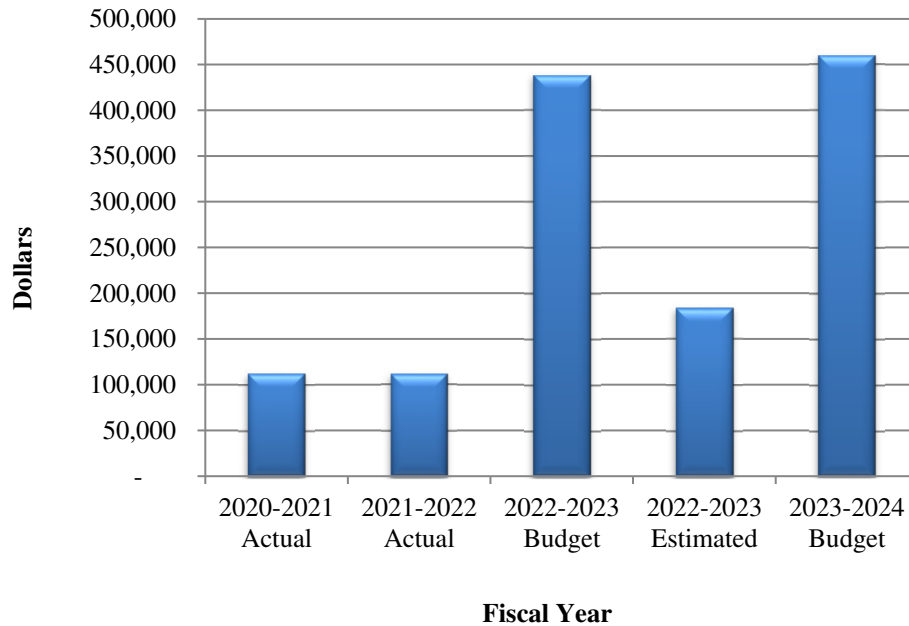
- **Significant changes in other expenditure categories:** Operating Supplies and Materials decrease \$671 or 9.15% due to a decrease in fuel costs. Legislative Affairs increase \$87 or 1.01% due to increases in travel and training. Other Administration and Overhead increases \$155,604 or 170.45% primarily due to budgeting the wetland bank design for \$100,000 and the regional stormwater detention for \$50,000 and an increase in insurance, which is partially offset by a decrease in office supplies.

DIVISION EXPENDITURE BUDGET SUMMARY

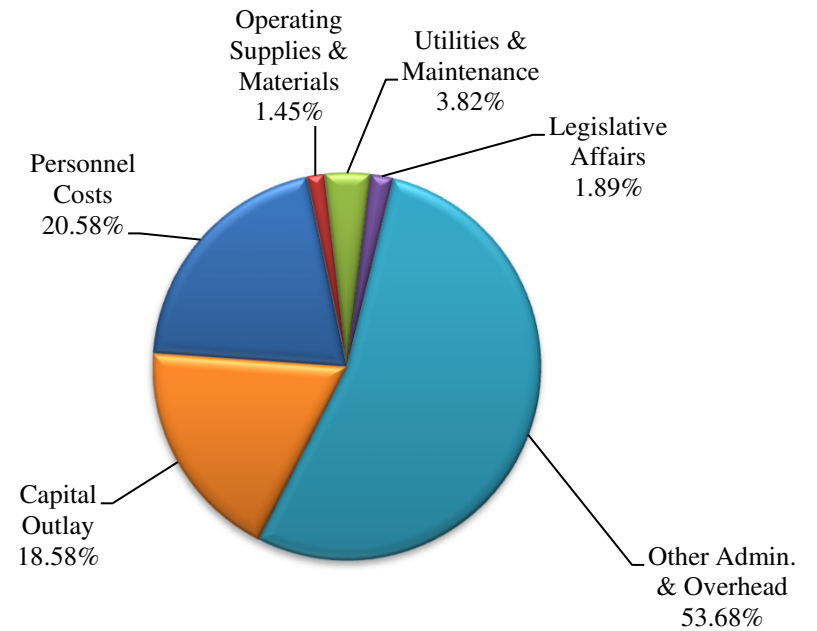
DIVISION CODE: 230

Description	2020-2021	2021-2022	2022-2023	2022-2023	2023-2024	Dollar	Percent
	Actual	Actual	Estimated	Budget	Budget	Increase (Decrease)	Increase (Decrease)
Personnel Costs	72,228	78,642	90,900	87,988	94,682	6,694	7.61%
Operating Supplies & Materials	119	453	571	7,332	6,661	(671)	(9.15%)
Utilities & Maintenance	1,481	1,466	3,815	17,550	17,550	-	-
Legislative Affairs	3,816	4,212	4,105	8,592	8,679	87	1.01%
Other Admin. & Overhead	30,047	21,685	48,500	91,291	246,895	155,604	170.45%
Capital Outlay	4,592	4,688	35,500	225,500	85,500	(140,000)	(62.08%)
Total Expenditures	112,283	111,146	183,391	438,253	459,967	21,714	4.95%

Expenditure History



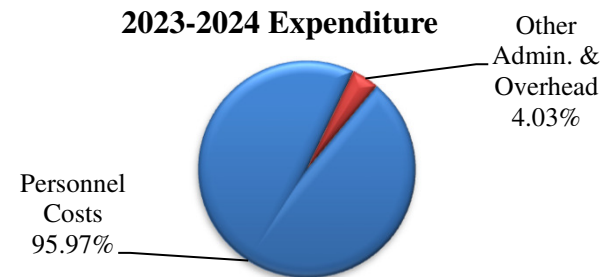
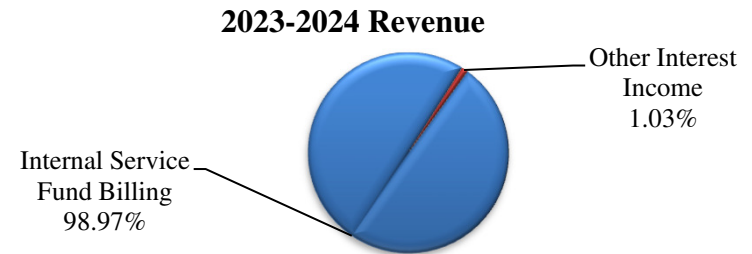
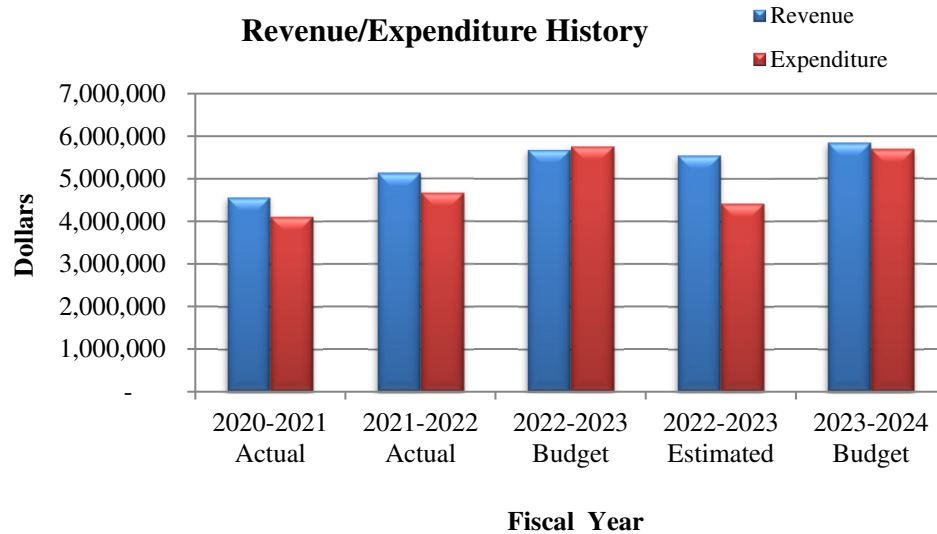
2023-2024 Budget



FUND BUDGET SUMMARY

FUND CODE: 701

Description	2020-2021	2021-2022	2022-2023	2022-2023	2023-2024	Dollar	Percent
	Actual	Actual	Estimated	Budget	Budget	Increase (Decrease)	Increase (Decrease)
Beginning Fund Balance	2,380,297	2,833,691	3,297,537	3,346,102	4,432,171	1,086,069	32.46%
Internal Service Fund Billing	4,552,866	5,114,635	5,495,600	5,648,645	5,770,380	121,735	2.16%
Other Interest Income	12,537	20,001	58,661	33,073	59,912	26,839	81.15%
Total Revenue	4,565,403	5,134,636	5,554,261	5,681,718	5,830,292	148,574	2.61%
Total Funds Available	6,945,700	7,968,327	8,851,798	9,027,820	10,262,463	1,234,643	13.68%
Personnel Costs	3,964,177	4,541,165	4,252,366	5,525,796	5,456,196	(69,600)	(1.26%)
Other Admin. & Overhead	147,832	129,625	167,261	233,526	229,085	(4,441)	(1.90%)
Total Expenditures	4,112,009	4,670,790	4,419,627	5,759,322	5,685,281	(74,041)	(1.29%)
Ending Balance	2,833,691	3,297,537	4,432,171	3,268,498	4,577,182	1,308,684	40.04%
Total Funds Accounted For	6,945,700	7,968,327	8,851,798	9,027,820	10,262,463	1,234,643	13.68%



CITY OF NORFOLK, NE

GROUP INSURANCE FUND

Debt Overview

For the purpose of funding capital improvements, the City of Norfolk incurs long-term debt in the form of bonds issued in the name of the City. The type of bonds and purpose are as follows:

GENERAL OBLIGATION BONDS:

Flood Control Bonds – to fund construction of flood control improvements within the City.

Public Safety Tax Anticipation Bonds – to fund public safety vehicles, equipment, and building improvements.

Off-Street Parking Bonds – to fund improvements within the Vehicle Parking District of the City.

Highway Allocation Fund Pledge Bonds – to fund various street reconstruction, renovation, and improvements within the City. These bonds were rated Aa3 from Moody’s Investor Service.

SPECIAL ASSESSMENT BONDS:

Various Purpose Bonds – to pay off interim financing for the costs of paving, water, and sewer improvements in various assessment districts. The Series 2022 Various Purpose Bonds were rated Aa3 from Moody’s Investor Service.

REVENUE BONDS:

Combined Utilities Revenue Bonds – to fund costs of maintaining, extending, enlarging, and improving the sanitary sewer plant and system and waterworks plant and system. Debt service on the bonds is payable from revenues of the Water, Sewer, and Solid Waste Funds. These bonds were rated Aa3 from Moody’s Investor Service. Debt covenants require a 1.25 debt service coverage ratio. The debt coverage ratio as of September 30, 2022 was 6.09 as shown below.

Gross Revenue	\$11,911,894
Direct Operating Expenses	<u>7,833,571</u>
Net Available Revenue	<u>\$4,078,323</u>
Principal	\$395,000
Interest	<u>274,273</u>
Total Debt Service	<u>\$669,273</u>
Debt Coverage Ratio	6.09

CITY OF NORFOLK, NE
SCHEDULE OF BONDED INDEBTEDNESS BY MATURITIES
DEBT SUMMARY

		2024	2025	2026	2027	2028	2029	2030	2031 & Beyond	Total
Total General Obligation Bonds	Principal	420,000	420,000	435,000	435,000	1,490,000	1,540,000	1,575,000	18,685,000	25,000,000
	Interest	833,285	827,455	821,257	814,295	806,950	757,192	705,208	4,560,155	10,125,797
Total Special Assessment Bonds	Principal	550,000	560,000	560,000	520,000	430,000	435,000	445,000	2,300,000	5,800,000
	Interest	149,682	137,216	124,036	110,181	96,380	84,572	73,935	307,539	1,083,541
Total Revenue Bonds	Principal	630,000	640,000	655,000	670,000	685,000	695,000	715,000	7,490,000	12,180,000
	Interest	310,709	293,659	276,259	258,349	239,589	220,993	203,721	973,344	2,776,622
Total Bonds	Principal	1,600,000	1,620,000	1,650,000	1,625,000	2,605,000	2,670,000	2,735,000	28,475,000	42,980,000
	Interest	1,293,676	1,258,330	1,221,552	1,182,825	1,142,919	1,062,757	982,864	5,841,038	13,985,959
Combined		2,893,676	2,878,330	2,871,552	2,807,825	3,747,919	3,732,757	3,717,864	34,316,038	56,965,959

CITY OF NORFOLK, NE
SCHEDULE OF BONDED INDEBTEDNESS BY MATURITIES
GENERAL OBLIGATION BONDS

		2024	2025	2026	2027	2028	2029	2030	2031 & Beyond	Total
2016 Public Safety Bonds (Interest 1.84% - 2.99%)	Principal	35,000	35,000	35,000	35,000	35,000	35,000	40,000	40,000	290,000
	Interest	6,964	6,319	5,623	4,874	4,072	3,218	2,312	1,196	34,578
2018 Flood Control Bonds (Interest 2.50% - 3.70%)	Principal	55,000	55,000	60,000	60,000	60,000	65,000	65,000	600,000	1,020,000
	Interest	33,580	32,205	30,775	29,125	27,415	25,615	23,600	102,695	305,010
2019 Public Safety Bonds (Interest 1.75% - 2.60%)	Principal	170,000	170,000	175,000	175,000	180,000	185,000	190,000	395,000	1,640,000
	Interest	35,780	32,805	29,660	26,160	22,572	18,703	14,540	15,275	195,495
2020 Parking District Refunding Bonds (Interest 0.55% - 1.00%)	Principal	20,000	20,000	20,000	20,000	20,000	20,000	-	-	120,000
	Interest	825	710	585	445	285	100	-	-	2,950
2021 Refunding 2014 Public Safety Bonds (Interest 0.40% - 0.90%)	Principal	90,000	90,000	95,000	95,000	100,000	100,000	100,000	-	670,000
	Interest	4,030	3,648	3,208	2,685	2,050	1,300	450	-	17,371
2021 Public Safety Bonds (Interest 0.65% - 2.20%)	Principal	50,000	50,000	50,000	50,000	50,000	50,000	50,000	625,000	975,000
	Interest	14,525	14,187	13,825	13,425	12,975	12,475	11,925	71,883	165,220
2022 CHAF Bonds (Interest 3.00% - 4.00%)	Principal	-	-	-	-	1,045,000	1,085,000	1,130,000	17,025,000	20,285,000
	Interest	737,581	737,581	737,581	737,581	737,581	695,781	652,381	4,369,106	9,405,173
Total General Obligation Bonds	Principal	420,000	420,000	435,000	435,000	1,490,000	1,540,000	1,575,000	18,685,000	25,000,000
	Interest	833,285	827,455	821,257	814,295	806,950	757,192	705,208	4,560,155	10,125,797
Combined		1,253,285	1,247,455	1,256,257	1,249,295	2,296,950	2,297,192	2,280,208	23,245,155	35,125,797

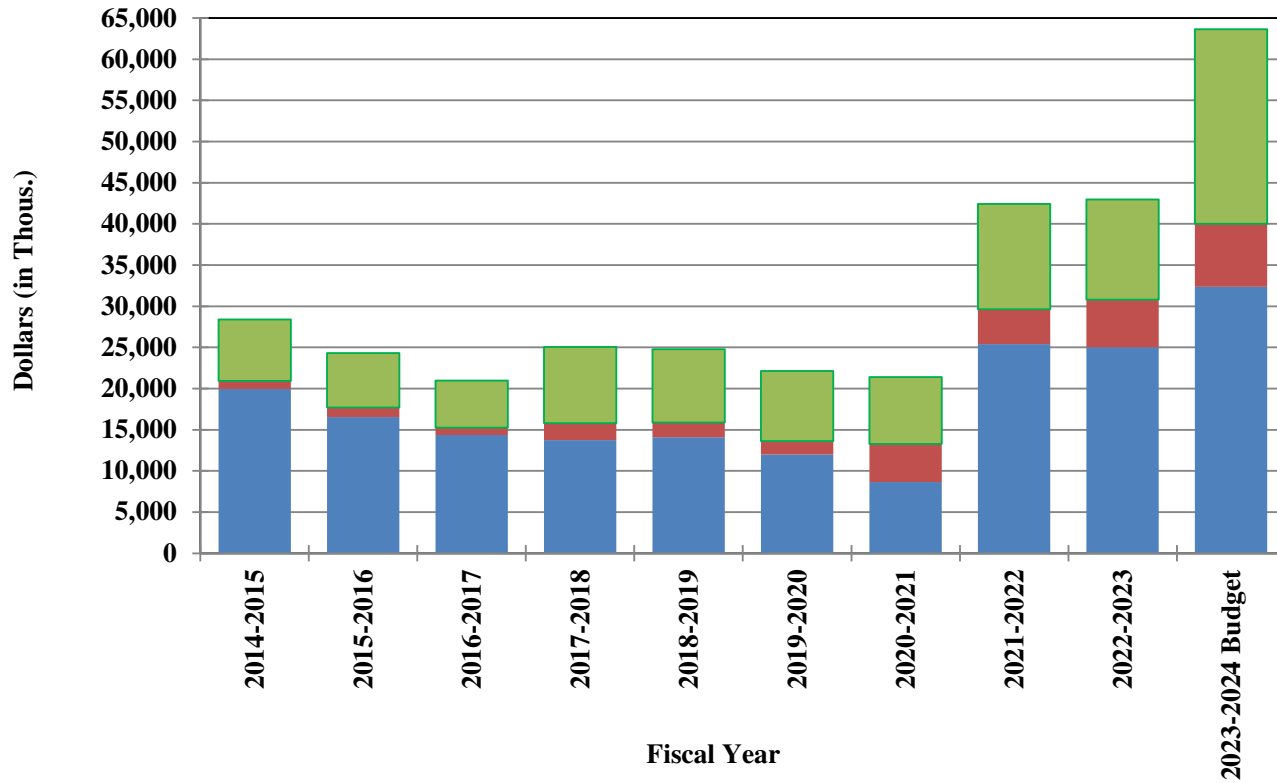
CITY OF NORFOLK, NE
SCHEDULE OF BONDED INDEBTEDNESS BY MATURITIES
SPECIAL ASSESSMENT BONDS

		2024	2025	2026	2027	2028	2029	2030	2031 & Beyond	Total
2016 Various Purpose Bonds										
PD 505 - 508	Principal	40,000	40,000	40,000	-	-	-	-	-	120,000
(Interest 1.69% - 1.99%)	Interest	2,208	1,532	796	-	-	-	-	-	4,536
2018 Various Purpose Bonds										
SD 247	Principal	60,000	65,000	65,000	65,000	70,000	70,000	75,000	670,000	1,140,000
(Interest 2.40% - 3.50%)	Interest	35,677	34,237	32,580	30,858	29,070	27,075	24,975	108,476	322,948
2021 Various Purpose Bonds										
SIDEWALK 2017-1, 2018-1, 2018-2, 2019-2, PD	Principal	270,000	275,000	275,000	275,000	175,000	175,000	180,000	950,000	2,575,000
510-511, 513-516, SD 249, 251-252, WD 120-123	Interest	33,797	32,447	30,660	28,323	25,435	23,335	20,973	100,274	295,244
(Interest 0.50% - 2.20%)										
2022 Various Purpose Bonds										
PD 519, SD 250, 254, WD 124, 126	Principal	180,000	180,000	180,000	180,000	185,000	190,000	190,000	680,000	1,965,000
(Interest 3.25% - 5.00%)	Interest	78,000	69,000	60,000	51,000	41,875	34,162	27,987	98,789	460,813
Total Special Assessment Bonds		550,000	560,000	560,000	520,000	430,000	435,000	445,000	2,300,000	5,800,000
	Interest	149,682	137,216	124,036	110,181	96,380	84,572	73,935	307,539	1,083,541
Combined		699,682	697,216	684,036	630,181	526,380	519,572	518,935	2,607,539	6,883,541

CITY OF NORFOLK, NE
SCHEDULE OF BONDED INDEBTEDNESS BY MATURITIES
REVENUE BONDS

		2024	2025	2026	2027	2028	2029	2030	2031 & Beyond	Total
2017 Combined Revenue Refunding Bonds (Interest - 2.00% - 3.20%)	Principal	415,000	420,000	430,000	440,000	450,000	455,000	470,000	4,260,000	7,340,000
	Interest	191,103	182,753	174,253	165,443	155,983	145,686	134,465	547,410	1,697,094
2021 Combined Utilities Revenue Bonds (Interest - 2.00% - 4.00%)	Principal	215,000	220,000	225,000	230,000	235,000	240,000	245,000	3,230,000	4,840,000
	Interest	119,606	110,906	102,006	92,906	83,606	75,306	69,256	425,934	1,079,528
Total Revenue Bonds	Principal	630,000	640,000	655,000	670,000	685,000	695,000	715,000	7,490,000	12,180,000
	Interest	310,709	293,659	276,259	258,349	239,589	220,993	203,721	973,344	2,776,622
Combined		940,709	933,659	931,259	928,349	924,589	915,993	918,721	8,463,344	14,956,622

**CITY OF NORFOLK, NE
History of Ending
Bond Indebtedness
Last Ten Fiscal Years**



The City is budgeting \$2,411,000 Special Assessments Bonds in FY 2023-2024 for street, water and sewer infrastructure improvements, \$7,780,000 General Obligation Bonds for street improvements, public safety purchases and flood control levee repairs and \$12,052,160 Revenue Bonds for various water and sewer improvements and Water Pollution Control improvements.

- Revenue Bonds
- Special Assessment Bonds
- General Obligation Bonds

DIVISION	EQUIPMENT/PROJECT	FUTURE CAPITAL IMPROVEMENTS IN CIP (projects greater than \$50,000)				SOURCE OF FUNDS	JUSTIFICATION FOR PURCHASE/IMPACT ON OPERATIONS	
		BUDGET FY 2023-2024	FY 2024-2025	FY 2025-2026	FY 2026-2027			FY 2027-2028
Current capital outlays with an estimated cost over \$1,000,000 are evaluated for the impact of purchase on current and future operations on summary sheets at the end of this spreadsheet.								
Administration	Public Art	25,000					General Fund	Enhancement.
	Furnace/AC Replacement	15,000					General Fund	Replacement.
	Total	40,000	0	0	0	0		
Engineering	Office Furniture	17,000					General Fund	Replacement.
	Asset Management	14,500					General Fund	Replacement and enhancement.
	Total	31,500	0	0	0	0		
Street	RRFB Pedestrian Signal	8,500					General Fund	Upgrade.
	Concrete Saw	30,000					General Fund	Replacement.
	Bucket Broom for Skidloader	5,500					General Fund	Replacement.
	Walk Behind Roller	8,500					General Fund	Upgrade.
	Anit - ice unit	20,000					General Fund	Upgrade.
	Asset Management	19,500					General Fund	Replacement and enhancement.
	Total	92,000	0	0	0	0		
Fleet	Two portable truck lifts	24,000					General Fund	Enhance Safety.
	Scissor lift	10,000					General Fund	Enhance Safety.
	Asset Management	15,500					General Fund	Replacement and enhancement.
	Total	49,500	0	0	0	0		
Parks and Recreation	Replacement Mower	11,000					General Fund	Replacement.
	Pickup Replacement	25,000					General Fund	Replacement.
	Mower Trailer	5,000					General Fund	Replacement.
	Ice Skating Equipment & Concessions Trailer	29,000					General and Other Funds	Upgrade.
	TaHa Fountain Replacement	7,000					General Fund	Replacement.
	Asset Management	14,500					General Fund	Replacement and enhancement.
	Central Park Irrigation	20,000					Council Priorities	Improvements to Central Park.
	Elkhorn Shop Improvements	19,000					General Fund	Improvements to parks.
	Total	130,500	0	0	0	0		
Planning & Development	Asset Management	50,000					General Fund	Replacement and enhancement.
	Total	50,000	0	0	0	0		
Library	Copier	6,000					General Fund	Replacement.
	Self-Check Machine Replacement	11,000					General Fund	Replacement.
	Total	17,000	0	0	0	0		

FUTURE CAPITAL IMPROVEMENTS IN CIP

DIVISION	EQUIPMENT/PROJECT	BUDGET (projects greater than \$50,000)				SOURCE OF FUNDS	JUSTIFICATION FOR PURCHASE/IMPACT ON OPERATIONS	
		FY 2023-2024	FY 2024-2025	FY 2025-2026	FY 2026-2027			FY 2027-2028
Current capital outlays with an estimated cost over \$1,000,000 are evaluated for the impact of purchase on current and future operations on summary sheets at the end of this spreadsheet.								
Fire	Kitchen Remodel	23,441					General Fund	Enhancement of existing facilities.
	HVAC at training tower	7,000					General Fund	Replacement.
	Power hose roller	10,000					General Fund	Replacement.
	Update ATG system	15,000					General Fund	Upgrade.
	Hose repair machine and expanders	13,000					General Fund	Enhancement.
	Zodiac boat motor	9,000					General Fund	Replacement.
	Enclosed equipment trailer	7,500					General Fund	Upgrade.
	Station 2 Ice Machine	5,000					General Fund	Replacement.
	Total	89,941	0	0	0	0		
Police	Cruisers (3)	142,047					General Fund	Replaces high mileage cruisers for better performance and reduced maintenance.
	Investigator Car Replacement	20,000					General Fund	Replacement.
	Total	162,047	0	0	0	0		
CHAF	Street Maintenance Contract Work	1,200,000	1,000,000	1,000,000	1,000,000	1,000,000	CHAF Revenues	Contract of maintenance work including asphalt overlay, crack sealing and concrete repair projects on streets in Norfolk.
	M-451(147) 8th Street - Michigan Avenue to Omaha Avenue	250,000					CHAF Revenues/ Bonds	Reconstruct deteriorating street to improve ridability and decrease maintenance costs.
	M-451(177) Widen Benjamin from 4-lane to 5-lane 13th to 1st Streets	2,650,000					CHAF Revenues/ Bonds	Improve street to add capacity and improve safety.
	M-451(199) Bridge Maintenance					350,000	CHAF Revenues	Bridge maintenance work.
	M-451(202) Bridge Replacement 1st Street at North Fork	406,000					CHAF Revenues/ Bonds	Replace multi-barrel structure with a wider single span structure and enhance safety with an underpass.
	M-451(203) Michigan Avenue, 7th Street to 10th Street & Wood to 13th Street	1,154,000					CHAF Revenues/ Bonds	Reconstruct deteriorating street to improve ridability and decrease maintenance costs.
	M-451(206)Roundabout & Outfall at 1st Street & Braasch	75,000					CHAF Revenues	Drainage and corridor safety improvements.
	M-451(206)Stormsewer Improvements at 1st Street & Braasch	84,000					CHAF Revenues	Drainage and corridor safety improvements.
	Micro Seal & Armor Coat	200,000				925,000	CHAF Revenues	Contract maintenance work.
	Street Improvements Prospect and Oak	300,000					CHAF Revenues	Street improvements.
	Intersection Studies: Benjamin Avenue & Victory Rd	75,000	300,000				CHAF Revenues	Street improvements at intersections.
	7th Street & Madison Avenue							
	M-451(226) 25th Street, Benjamin Avenue to Eisenhower	250,000		2,500,000			CHAF Revenues	Improve street to add capacity and improve safety.
	M-451(230)Traffic Signal Head and Pedestrian Actuated System Imp.	50,000		50,000		50,000	CHAF Revenues	Street improvements at intersections.
	M451(232) US-81, in Norfolk Resurfacing, NDOT Project No. NH-81-3(151), C.N. 32380, City 20%		330,800				CHAF Revenues	Maintenance.

DIVISION	EQUIPMENT/PROJECT	FUTURE CAPITAL IMPROVEMENTS IN CIP (projects greater than \$50,000)				SOURCE OF FUNDS	JUSTIFICATION FOR PURCHASE/IMPACT ON OPERATIONS	
		BUDGET FY 2023-2024	FY 2024-2025	FY 2025-2026	FY 2026-2027			FY 2027-2028
Current capital outlays with an estimated cost over \$1,000,000 are evaluated for the impact of purchase on current and future operations on summary sheets at the end of this spreadsheet.								
CHAF (Continued)	M-451(233) In Norfolk, Traffic Signals at Intersection, NDOT Project No. HSIP-81-3(150), C.N. 32363, City 20% share		130,000				CHAF Revenues	Enhance traffic light function.
	Community Decided Street Repair Projects	2,500,000	2,500,000				Bonds	Street maintenance.
	Industrial Road Extension West of Highway 81	75,000	75,000				CHAF Revenues	Improvement planning.
	Safe Streets for All Phase I	299,000					CHAF Revenues/ Grants	Improvements to streets.
	GAP Paving - Northwestern and Jefferson	75,000	475,000				CHAF Revenues/ Assessments	Enhance roadway.
	Total	9,643,000	4,810,800	3,550,000	1,000,000	2,325,000		
	Vehicle Parking Dist.	Parking Lot Improvements/Festoon Lighting	85,000					Vehicle Parking Revenue
	Total	85,000	0	0	0	0		
Community Dev. Block Grant	Downtown Revitalization Grant	300,000					Grants	Improvements and enhancements in Downtown Norfolk.
	Total	300,000	0	0	0	0		
Wireless 911	GIS Mapping Software	45,812					Wireless 911 Rev.	Improvement and enhancement.
	Total	45,812	0	0	0	0		
ARP	Grit Removal Building Improvements	1,035,000					Grant	Replacement of the 1970 grit collector.
	Administration Building Security & ADA Accessibility Upgrades	100,000					Grant	Upgrades.
	Pool Heater at AquaVenture	180,000					Grant	Replacement.
	Fire Station Restroom Remodel	89,000					Grant	Remodel.
	Network Battery Backup	50,000					Grant	Replacement.
	Johnson Park Improvements	354,508					Grant	Improvements and enhancements.
	Street Improvements	419,435					Grant	Improvements and enhancements.
Total	2,227,943	0	0	0	0			
Capital Projects	Administration:							
	Window Replacement	210,000					General Revenues/ Grants	Replacement.
	IT Infrastructure				200,000		General Revenues	Enhancement.
	Street:							
	Sweeper	275,000					General Revenues	Scheduled fleet replacement.
	Form Truck	100,000					General Revenues	Scheduled fleet replacement.
	Snow Plow	170,000	260,000	280,000		300,000	General Revenues	Scheduled fleet replacement.
	Front End Loader					170,000	General Revenues	Scheduled fleet replacement.
	Patrol				225,000		General Revenues	Scheduled fleet replacement.

DIVISION	EQUIPMENT/PROJECT	FUTURE CAPITAL IMPROVEMENTS IN CIP (projects greater than \$50,000)				SOURCE OF FUNDS	JUSTIFICATION FOR PURCHASE/IMPACT ON OPERATIONS	
		BUDGET FY 2023-2024	FY 2024-2025	FY 2025-2026	FY 2026-2027			FY 2027-2028
Current capital outlays with an estimated cost over \$1,000,000 are evaluated for the impact of purchase on current and future operations on summary sheets at the end of this spreadsheet.								
Capital Projects (Continued)	Skid Loader	70,000				General Revenues	Scheduled fleet replacement.	
	Bucket Truck				140,000	General Revenues	Scheduled fleet replacement.	
	Snow Blower					200,000	General Revenues	Scheduled fleet replacement.
	Mower	60,000				General Revenues	Scheduled fleet replacement.	
	Landscape Master Plan 17-18	7,966				General Revenues	The City of Norfolk desires to improve the image of the community by improving the landscaping along major streets.	
	Landscape Master Plan 2019-2020	204,559				General Revenues		
	Landscape Master Plan 2020-2021	297,687				General Revenues		
	Landscape Master Plan 2021-2022	272,713	490,825	55,000		General Revenues		
						General Revenues		
	Park:							
	Land Acquisition	400,000				Keno Funds/ Council Priorities	Enhance and add to existing park system.	
	Unspecified Council Priority Project(s)	601,482	200,000	200,000	200,000	200,000	Council Priorities	Mayor & City Council have identified possible priority projects, but have not decided which to pursue.
	Johnson Park Improvements	2,491,140	1,000,000				Keno Funds/ Grants/Donations	Develop/enhance Johnson Park.
	Liberty Bell Park Improvements	200,000					Keno Funds	Enhance existing park system.
	East Benjamin Avenue, Hwy 35 to East Trail					200,000	Keno Funds/ Assessments	Enhance and add to existing trail system.
	East Benjamin Avenue Trail	250,000					Keno Funds	Enhance and add to existing trail system.
	7th Street Park Avenue to Omaha Avenue Trail		210,000	150,000			Keno Funds	Enhance and add to existing trail system.
	AquaVenture Repaint				100,000		General Revenues	Restoration.
	37th Street Trail			300,000			Keno Funds	Enhance and add to existing trail system.
	Ta-Ha-Zouka Park Expansion	234,176					Council Priorities/ Keno Funds	Funds to develop and expand the park.
	Ta-Ha-Zouka Team Lockers	1,433,000	100,000	100,000			Keno Funds/ Other Funds	Enhancement.
	Central Park Improvements	81,500					General Revenues	Enhancement.
	New Parks: Playgrounds and Restrooms			125,000	125,000		Keno Funds	Expansion and Enhancement.
	Repaint Slides at AquaVenture	60,000					General Revenues	Restoration.
	Warren Cook Playground	26,000					Keno Funds	Enhancement.
	Memorial Playground			75,000			Keno Funds	Enhance and add to existing park system.
	Central Park Playground		160,000				Keno Funds	Enhancement.
	Organized Sledding Hill with Snowmaking				500,000		Keno Funds	Enhance and add to existing park system.
	Public Works - Other:							
	North Fork River Rehabilitation	413,398					Other Funds	Restoration of the North Fork to remove the old drop structures and concrete flume.
	Flood Control Recertification	438,323	525,000	6,800,000	450,000		Flood Control Bonds	Recertification that the flood control levee meets Federal Emergency Management Agency standards.

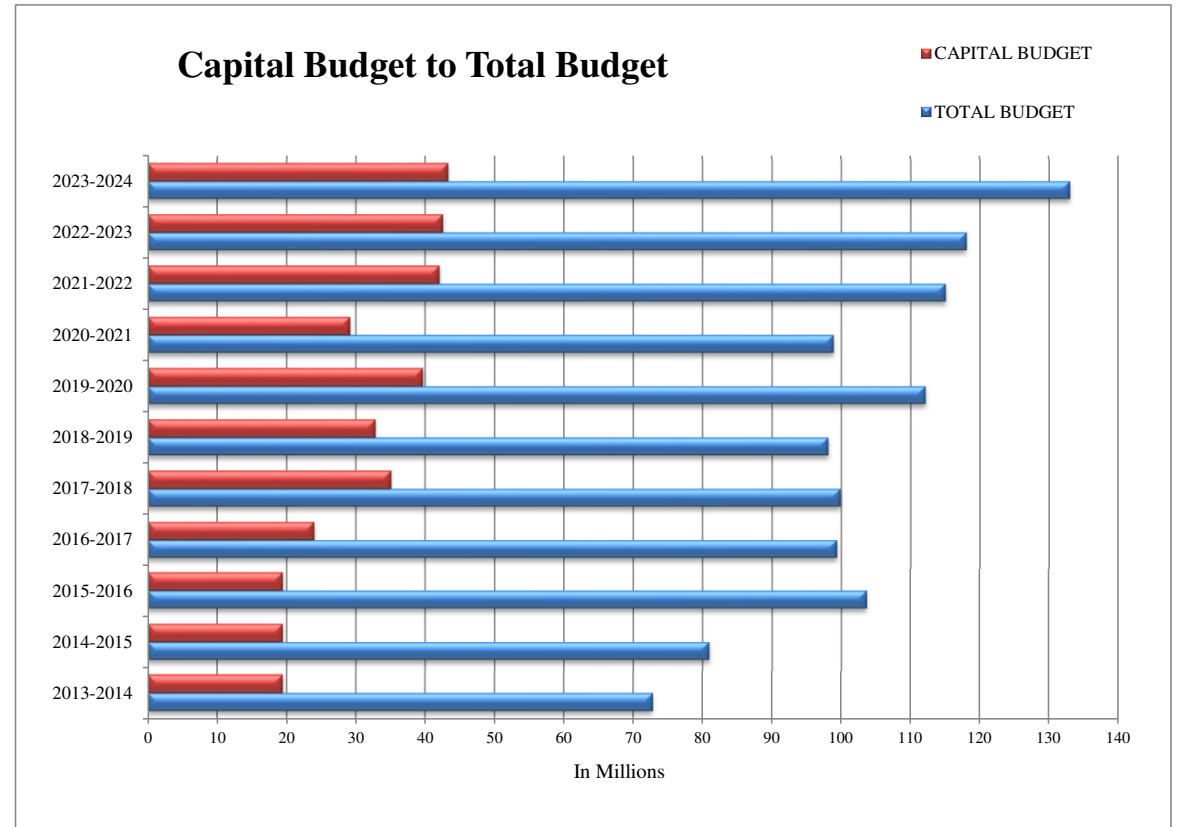
DIVISION	EQUIPMENT/PROJECT	FUTURE CAPITAL IMPROVEMENTS IN CIP (projects greater than \$50,000)				SOURCE OF FUNDS	JUSTIFICATION FOR PURCHASE/IMPACT ON OPERATIONS
		BUDGET FY 2023-2024	FY 2024-2025	FY 2025-2026	FY 2026-2027		
Current capital outlays with an estimated cost over \$1,000,000 are evaluated for the impact of purchase on current and future operations on summary sheets at the end of this spreadsheet.							
Capital Projects (Continued)	Fire:						
	Ambulance		325,000				Public Safety Bond Will replace a 2009 Chevy Ambulance and be placed front line at Station 1.
	Warning Sirens	120,000	120,000	120,000	40,000		Public Safety Bond/ Grant Replacement and addition of outdoor warning sirens.
	Defibrillators/Monitors			256,000			Public Safety Bond This will replace (4) units originally purchased in 2017.
	Fire Station 1 & Station 2 Roof Replacement	425,000					Public Safety Bond This will replace roofs at Station 1 and Station 2 as they are reaching end of life.
	Fire Engine Tanker		620,200		370,000		Other Funds Other Funds This will replace a 2003 Rural Pumper. This will replace a 2007 Kenworth Tanker.
	Station 1 Overhead Doors					125,000	Public Safety Bond Replacement.
	Police:						
	CAD/RMS Upgrade	247,837					Public Safety Bond/ Wireless E911 Enhancement.
	Police Division Roof	215,000					Public Safety Bond Replacement.
	Animal Pound	350,000					Public Safety Bond Enhancement.
	In-car Video Replacement/Body Cameras	200,000					Public Safety Bond Replacement.
	Mobile Data Computer Upgrade			85,000			Public Safety Bond Enhancement.
	Total	9,854,781	4,011,025	8,546,000	2,150,000	1,395,000	
	Special Assessments	Infrastructure in new Developments	1,457,000				
Wat. Dist. & Sew. Coll. Sys.		910,000					Special Assessments Project consists of installation of water and sewer systems to benefit specific property owners.
Total		2,367,000	0	0	0	0	
Water	Oversize Piping Larger than 8"	40,000					Water Revenue Water Division pays for the additional cost difference for pipe over 8" in new developments.
	West Plant Transfer Pump Upgrade	399,866					Water Revenue Improve and enhance the capacity of the West Water Treatment Plant.
	Install 2MG Tank West Plant	2,204,127	2,204,123				Revenue Bonds Improve and enhance the capacity of the West Water Treatment Plant.
	West Treatment Plant Upgrades	646,400					Revenue Bonds Improve and enhance the capacity of the West Water Treatment Plant.
	West Collector Well and Pipeline	2,801,767	2,801,767				Revenue Bonds Improve and enhance the capacity of the West Water Treatment Plant.
	Replace 16" Water Main Dirt Tank to Prospect	152,200					Water Revenue Improve and enhance the capacity of the West Water Treatment Plant.
	Omaha Avenue to Victory Water Main - Project II	169,200	289,300				Water Revenue Improve and enhance water distribution system in the area.
	34th & Prospect to Existing 16th Water Main (Design) Project I4	92,600	158,400				Water Revenue Improve and enhance water distribution system in the area.
	Asphalt West Plant Driveway	150,000					Water Revenue Replacement.
	West Plant Roof Repairs	35,000					Water Revenue Replacement.
	East Wells 3 and 4 Roof Repairs	35,000					Water Revenue Replacement.
	East Plant Underground Overhead Power on 1st Street	100,000					Water Revenue Enhancement.
Replace Water SUV	45,000					Water Revenue Replacement.	

DIVISION	EQUIPMENT/PROJECT	FUTURE CAPITAL IMPROVEMENTS IN CIP (projects greater than \$50,000)				SOURCE OF FUNDS	JUSTIFICATION FOR PURCHASE/IMPACT ON OPERATIONS
		BUDGET FY 2023-2024	FY 2024-2025	FY 2025-2026	FY 2026-2027		
Current capital outlays with an estimated cost over \$1,000,000 are evaluated for the impact of purchase on current and future operations on summary sheets at the end of this spreadsheet.							
Water (Continued)	Replace water main 19th, 21st Drive, and 14th & Koenigstein		290,493			Water Revenue	Replace the existing water main for it has experienced several breaks over the past few years.
	49th & Prospect to 37th & Prospect Water Main - Project I2				413,600	Water Revenue	Improve and enhance the water distribution system in the area.
	37th & Prospect to Benjamin Ave. Water Main - Project I3		873,700			Water Revenue	Improve and enhance the water distribution system in the area.
	37th & Sheridan Dr. to Westview Dr. Water Main - Project I5			608,300	1,039,800	Water Revenue	Improve and enhance the water distribution system in the area.
	2006 Kubota Excavator (1/2 share)				88,638	Water Revenue	Replacement.
	Replace MMC East Plant		137,500			Water Revenue	Replacement.
	Zone 3 Pumpstation at 37th Street & Eisenhower Avenue				1,665,510	Revenue Bonds	This booster station will be needed as growth occurs outside of the Zone 2 service area.
	Walking Trail on 37th Street (share with parks)			400,000		Water Revenue	Enhance and add to existing trail system.
	Natural Gas Pipeline Installation at West Plant			375,000		Revenue Bond	Enhancement.
	Boiler Replacement at West Plant			75,000		Revenue Bond	Replacement.
	Generator Replacement at West Plant			812,500		Revenue Bond	Replacement.
	Extend Water Main on Maple Ave. Replace 4" water main on Madison Avenue, 18th to 24th Street		131,000			Water Revenue	Improve and enhance the water distribution system in the area.
				274,000		Water Revenue	Replacement.
	Total	6,871,160	6,886,283	2,544,800	2,793,948	413,600	
Water Pollution Control	SHB Rooftop Heaters	15,000				Sewer Revenue	Replacement.
	HVAC Replacement	18,000				Sewer Revenue	Scheduled replacement due to the corroded conditions.
	Monument Sign	5,000				Sewer Revenue	Enhancement.
	Grit Removal Building Imp.	3,576,000	3,750,000			Bonds/Grants/ Imp. & Ext. Acct	Replacement of the 1970 grit collector.
	Sampler Replacement (2 of 13)	15,000				Sewer Revenue	Sampler replacement (2 of 13).
	Progressive Cavity Pumps (1 of 5)	10,000				Sewer Revenue	Progressive cavity pump replacement (1 of 5).
	Primary Sludge pump Replacement	15,000				Sewer Revenue	Primary sludge pump replacements (1 of 5).
	Thickener Sludge Depth Meter	18,000				Sewer Revenue	Replacement 1 of 2.
	Thickener Solids Analyzer (1 of 2)	16,000				Sewer Revenue	Replacement 1 of 2 to analyze percent of solids being pumped.
	SBR Effluent/Air Valves/Actuators	28,000				Sewer Revenue	SBR effluent/air valve along with actuators (2 of 8).
	Raw Lift Pump Replacement	29,000				Sewer Revenue	Replacement of the #3 Raw Lift Pump, which the existing last drive shaft style will convert to "dry pit submersible" as the other 6.
	Trickling Filter Pump Overhauls	15,000				Sewer Revenue	Trickling filter pump overhaul (1 of 7).
	VPD Replacement (2 of 17)	10,000				Sewer Revenue	VFD replacements (2 of 17).
	Overland Receiving Station	39,800				Sewer Revenue	Use the engineer's Headworks analysis to implement a receiving station for trucked in mud/car wash pits.
	Effluent Pump Replacement	10,000				Sewer Revenue	Replacement.
	Polymer Pump Overhaul (3)	15,000				Sewer Revenue	Overhaul.
	Portable Air Compressor	15,000				Sewer Revenue	Additional equipment.
	Sludge Thickener Building Valve	40,000				Sewer Revenue	Replacement.
	Sludge Handling Building	40,000				Sewer Revenue	Engineering for improvements to the sludge handling building.

DIVISION	EQUIPMENT/PROJECT	FUTURE CAPITAL IMPROVEMENTS IN CIP (projects greater than \$50,000)				SOURCE OF FUNDS	JUSTIFICATION FOR PURCHASE/IMPACT ON OPERATIONS
		BUDGET FY 2023-2024	FY 2024-2025	FY 2025-2026	FY 2026-2027		
Current capital outlays with an estimated cost over \$1,000,000 are evaluated for the impact of purchase on current and future operations on summary sheets at the end of this spreadsheet.							
Water Pollution Control (Continued)	Stainless Steel Grease Trough	20,000				Sewer Revenue	Replace with upgrade.
	H2S Gas Sensor Solids Building	15,000				Sewer Revenue	Safety.
	Replace Modine Unit and Roof on Trickling Filter	50,000				Sewer Revenue	Replacement.
	Replace PLC #5	45,000				Sewer Revenue	Normal cycle replacement of programmable logic controllers that control SBRs, trickling filter pumps and other associated equipment.
	Flood Wall/Effluent Pump System	2,050,000			1,100,000	Sewer Revenue/ Grants	Protect WPC plant from flooding.
	Asset Management	5,000				Sewer Revenue	Replacement and enhancement.
	Primary #2 Drain Valve and Pipe	100,000				Sewer Revenue	Replacement.
	Thickener #2 Drain Valve and Pipe	100,000				Sewer Revenue	Replacement.
	Plant BNR evaluation. Facility Plan and Equipment Assessment (will come out of account 225-68)			300,000		Sewer Revenue	Evaluation.
	Admin Motor Control Center				300,000	Sewer Revenue	Replacement.
	SBR Underground Air Pipe					120,000 Sewer Revenue	Replacement.
	Bio-solids Study (will come out of account 225-68)		100,000			Sewer Revenue	Study.
	Solids Handling Building Roof			70,000		Sewer Revenue	Replacement.
	SBR Blower VFDs 300 hp (3)			210,000		Sewer Revenue	Normal cycle replacement of VFDs.
	Tractor Replacement (1/2 share)			100,000		Sewer Revenue	Replacement.
	UV Disinfection System Replacement		400,000			Imp. & Ext. Acct	Normal cycle replacement of the 2003 ultraviolet disinfection system.
	SBR Mixer Replacement			80,000	80,000	Imp. & Ext. Acct	Replacement.
	Replace Outside Steel on Shop		100,000			Sewer Revenue	Replacement.
	Odor Study (will come out of account 225-68)			100,000		Sewer Revenue	Study.
	SBR Influent Valve Replacement (4 total @ \$25,000 each)			100,000		Sewer Revenue	Replacement.
	SBR Effluent Valve Replacement			50,000		Sewer Revenue	Replacement.
	Total	6,314,800	4,350,000	780,000	1,630,000	200,000	
Sewer Maintenance	Sewer Main Extension larger than 8"	20,000				Sewer Revenue	The Sewer Division pays for the additional size cost larger than 8" in new developments.
	Replace 36" Sewer from 4th and Monroe to 2000 Logan	1,100,800				Revenue Bonds	This is a tar lined sewer and the tar lining is separating from the metal pipe. This line will be relined or replaced.
	Andys Lake North/South Sewer Study	50,000				Sewer Revenue	Sanitary Sewer extension to this area of town.
	Omaha Avenue Lift Station	2,000,000	4,390,813			Revenue Bonds	Provides extension of sewer service to Omaha Avenue corridor as well as expand capacity for all property east of the Flood Control.
	Highway 35 Interceptor	1,121,925	1,682,888			Revenue Bonds	Provides for expansion of sewer system to Omaha Avenue corridor east of Flood Control.
	North Victory Extension	420,000				Other Funds	Sanitary Sewer extension to this area of town.
	Service Truck 1/2 Ton 4x4	45,000				Sewer Revenue	Replacement.
	Asset Management	23,000				Sewer Revenue	Replacement and enhancement.

DIVISION	EQUIPMENT/PROJECT	FUTURE CAPITAL IMPROVEMENTS IN CIP (projects greater than \$50,000)					SOURCE OF FUNDS	JUSTIFICATION FOR PURCHASE/IMPACT ON OPERATIONS
		BUDGET FY 2023-2024	FY 2024-2025	FY 2025-2026	FY 2026-2027	FY 2027-2028		
Current capital outlays with an estimated cost over \$1,000,000 are evaluated for the impact of purchase on current and future operations on summary sheets at the end of this spreadsheet.								
Sewer Maintenance (Continued)	2006 Kubota Excavator (1/2 share)				88,638		Sewer Revenue	Replacement.
	Replace Sewer Madison Ave., 18th Street to 24th Street			274,000			Sewer Revenue	Replacement.
	Total	4,780,725	6,073,701	274,000	88,638	0		
Solid Waste Management	Retaining wall/side walk	10,000					Solid Waste Rev.	Improvement to site operations as recommended in Master Plan.
	Concrete for driving Monument Sign	65,000					Solid Waste Rev.	Improvement to site operations as recommended in Master Plan.
	Recycling Building/Addition		150,000	1,250,000			Solid Waste Rev./ Grants	To have a "Greener" City.
	Trailer		120,000	120,000	240,000	120,000	Solid Waste Rev.	Replacement.
	Grapple for Payloader	14,000					Solid Waste Rev.	Replacement.
	500 gallon off road fuel tank	6,000						
	New Shag Truck		140,000				Solid Waste Rev.	Replacement.
	Used Roll-off Truck		80,000				Solid Waste Rev.	Replacement.
	Powerwasher	10,000					Solid Waste Rev.	Replacement.
	Asset Management	15,500					Solid Waste Rev.	Replacement and enhancement.
	Tractor (50%)			100,000			Solid Waste Rev.	Replacement.
	Over-the-Road Truck				138,000		Solid Waste Rev.	Scheduled replacement.
	Land Purchase		140,000				Solid Waste Rev.	Land purchase for the expansion of the plant operations.
	Payloader (from Street)					100,000	Solid Waste Rev.	Scheduled replacement, used from Street Division.
	Articulated Machine (recycling)			100,000			Solid Waste Rev./ Grants	To have a "Greener" City.
	Horizontal OCC Baler/Elevator			250,000			Solid Waste Rev/ Grants	To have a "Greener" City.
	Total	125,500	630,000	1,820,000	378,000	220,000		
Stormwater Utility	Asset Management	10,500					Stormwater Revenue	Replacement and enhancement.
	Drain Tile	25,000					Stormwater Revenue	Enhance drainage.
	Storm Sewer Extension (20th and Omaha Avenue)	50,000					Stormwater Revenue	Provide extension of stormsewer to enhance drainage in this area of the city.
	Wetland Bank		200,000	50,000			Stormwater Revenue	Minimize impact of wetland due to development.
	Total	85,500	200,000	50,000	0	0		
	Grand Total	43,363,709	26,961,809	17,564,800	8,040,586	4,553,600		

FISCAL YEAR	TOTAL BUDGET	CAPITAL	CAPITAL BUDGET PERCENTAGE OF TOTAL
2013-2014	72,835,470	19,481,071	26.75%
2014-2015	80,965,638	19,425,672	23.99%
2015-2016	103,660,442	19,455,667	18.77%
2016-2017	99,420,755	23,986,953	24.13%
2017-2018	99,973,001	35,086,295	35.10%
2018-2019	98,148,939	32,812,665	33.43%
2019-2020	112,197,045	39,708,059	35.39%
2020-2021	98,905,929	29,187,505	29.51%
2021-2022	115,060,336	42,060,737	36.56%
2022-2023	118,061,690	42,565,941	36.05%
2023-2024	133,015,460	43,363,709	32.60%



Website link for Capital Improvement Program by Fiscal Year:
<https://norfolkne.gov/government/departments/finance/capital-improvement-program.html>

CHAF – Street Maintenance Contract Work
\$5,200,000

Project Description

Contract street maintenance as part of a pavement management system to extend the life and durability of streets throughout the City of Norfolk. This project includes concrete improvements, crack sealing, concrete repair projects, and pavement markings on Norfolk streets.

Type of CIP: Recurring

Funding/Spending Plan

Funding Source	\$ Spent	Budget FY 23-24	Budget FY 24-25	Budget FY 25-26	Budget FY 26-27	Budget FY 27-28
CHAF Gas Tax Revenues		\$1,200,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000
Totals	\$0	\$1,200,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000



Current Status and Impact on Operations

This process decreases the Street Division patching man-hours for use in other areas. This project is ongoing to maintain and improve the quality of Norfolk’s Streets.

Useful Website Links

<https://norfolkne.gov/government/departments/engineering/street-improvement-plan.html>

CHAF – M-451(177) Widen Benjamin from 4-lane to 5-lane 13th to 1st Streets \$18,000,000

Project Description

Benjamin Avenue from 1st to 13th Street is an urban arterial roadway that connects the City of Norfolk from east to west and provides access to many businesses. Over time, the pavement along this corridor has deteriorated to such an extent that a full pavement replacement is necessary. Furthermore, traffic studies show that this particular stretch of roadway possesses a crash rate of over double the state average for similar roadways. This hazardous condition can be attributed to the lack of turn lanes available as well as the abundance of access points. Schemmer Associates completed the design for the project.

Type of CIP: Nonrecurring

Funding/Spending Plan

Funding Source	\$ Spent	Budget FY 23-24	Budget FY 24-25	Budget FY 25-26	Budget FY 26-27	Budget FY 27-28
CHAF Bonds	\$15,350,000					
CHAF Gas Tax Revenues		\$2,650,000				
Totals	\$15,350,000	\$2,650,000	\$0	\$0	\$0	\$0



Current Status and Impact on Operations

BX Civil and Construction Inc. from Dell Rapids, South Dakota is the contractor for the project. The box culvert and landscaping east of Riverside Boulevard was completed in the later half of FY 2023. Remaining work for FY 2024 will be the east bound lanes and side street connections. Substantial completion is expected in the fall of 2023. This project is funded with CHAF bonds and will reduce maintenance costs once complete.

Useful Website Links

<https://norfolkne.gov/government/departments/engineering/projects/benjamin-avenue.html>

CHAF – M-451-(203) Michigan Avenue, 7th Street to 10th Street and Wood to 13th Street \$1,530,000

Project Description

The project consists of the reconstruction of Michigan Avenue from 7th Street to 10th Street and Wood Street to 13th Street.

Type of CIP: Nonrecurring

Funding/Spending Plan

Funding Source	\$ Spent	Budget FY 23-24	Budget FY 24-25	Budget FY 25-26	Budget FY 26-27	Budget FY 27-28
CHAF Bonds	\$376,000	\$1,129,000				
CHAF Gas Tax Revenues		\$25,000				
Totals	\$376,000	\$1,154,000	\$0	\$0	\$0	\$0

Current Status and Impact on Operations

This project was let to bids in the spring of 2023 and awarded to A & R Construction of Plainview, NE. Construction began in May of 2023. Work on Michigan Avenue from 7th Street to 10th Street is expected to be complete by the end of 2023. The portion of work from Wood Street to 13th Street will be completed in the summer of 2024. This project is funded with CHAF bonds and will reduce street maintenance costs once complete.



CHAF – Micro Seal & Armor Coat \$1,125,000

Project Description

This project is part of our street maintenance by contract program. In 2023 these funds were used for street repairs by contract related to 1st Street repairs and also for additional funding on the 2023 Mill and Overlay project. Remaining funds for FY 2023/2024 budget year will be programmed for surface maintenance seal projects such as joint seals, mill and overlay, micro seals armor coat and chip seals.

Type of CIP: Nonrecurring

Funding/Spending Plan

Funding Source	\$ Spent	Budget FY 23-24	Budget FY 24-25	Budget FY 25-26	Budget FY 26-27	Budget FY 27-28
CHAF Gas Tax Revenues		\$200,000				\$925,000
Totals	\$0	\$200,000	\$0	\$0	\$0	\$925,000



Current Status and Impact on Operations

This project is currently anticipated to be combined with additional maintenance seals as part of a larger city wide comprehensive armor coat or chip seal maintenance project in FY 2024/2025. Maintenance seals are a critical component of street preservation and can double the life cycle of a flexible pavement when applied as part of a preventative maintenance program. This project is funded with CHAF gas tax revenue and will reduce street maintenance costs once complete.

CHAF – M-452(226) 25th Street, Benjamin Avenue to Eisenhower \$2,750,000

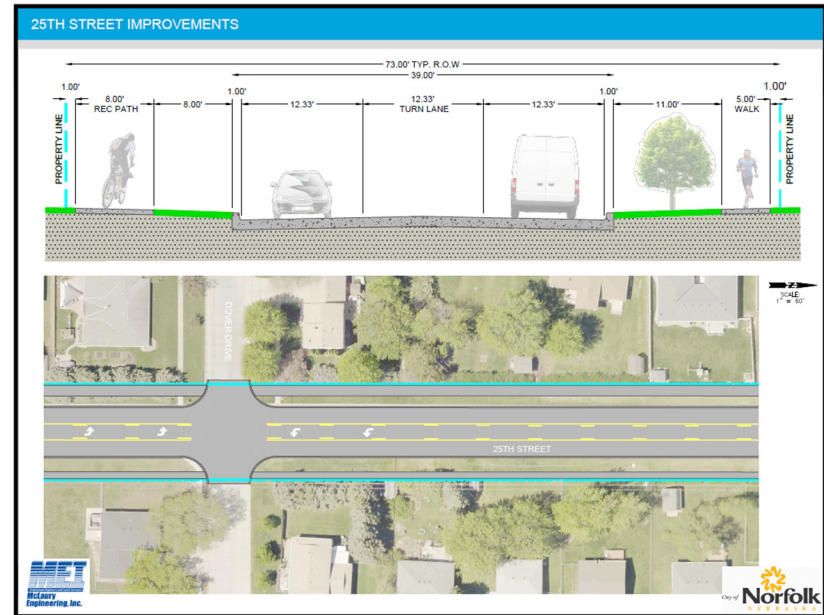
Project Description

The project consists of a full design for reconstruction of 25th Street north of Benjamin Avenue to Eisenhower Avenue. The design will incorporate drainage improvements, sidewalks and extension of the city trail system from Benjamin Avenue north to Sheridan Drive. Construction is anticipated to be phased with Phase I including drainage and pedestrian improvements, intersection and turn lane improvements, concrete repairs, and an asphalt overlay.

Type of CIP: Nonrecurring

Funding/Spending Plan

Funding Source	\$ Spent	Budget FY 23-24	Budget FY 24-25	Budget FY 25-26	Budget FY 26-27	Budget FY 27-28
CHAF Gas Tax Revenues		\$250,000		\$2,500,000		
Totals	\$0	\$250,000	\$0	\$2,500,000	\$0	\$0



Current Status and Impact on Operations

This project is currently scheduled for design phase services in FY 2023/2024 and construction in FY 2025/2026. The project will increase corridor safety for pedestrians, bicyclists and vehicle traffic. This project is funded with CHAF gas tax revenue and will reduce street maintenance costs once complete.

CHAF – Community Decided Street Repair Projects \$5,000,000

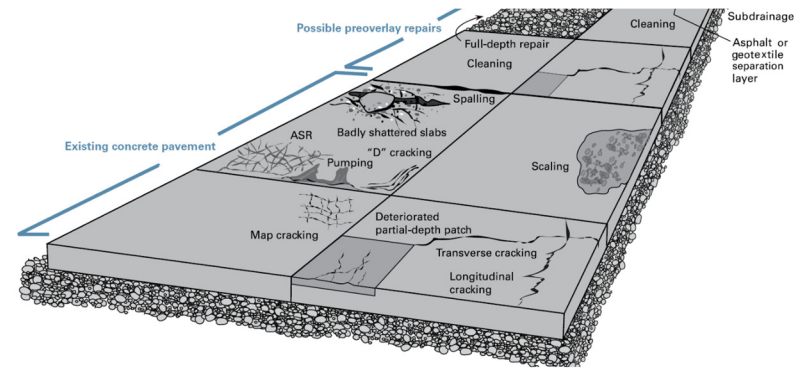
Project Description

As part of street maintenance to extend the life and durability of streets throughout the City of Norfolk, this project includes the milling off of one to two inches of the existing roadway and the installation of new asphalt on Norfolk streets. The new layer of asphalt is a maintenance measure used to help extend the life of the existing roadway.

Type of CIP: Nonrecurring

Funding/Spending Plan

Funding Source	\$ Spent	Budget FY 23-24	Budget FY 24-25	Budget FY 25-26	Budget FY 26-27	Budget FY 27-28
CHAF Bonds		\$2,500,000	\$2,500,000			
Totals	\$0	\$2,500,000	\$2,500,000	\$0	\$0	\$0



Current Status and Impact on Operations

This project is currently budgeted to occur over the next two fiscal years, FY 2023/2024 and FY 2024/2025. Engineering will engage the community in a process to identify \$5 million in street repair projects. These projects are anticipated to be concrete repairs, curb and gutter replacement, and concrete mill with asphalt overlay. These projects are expected to address community wide street repair needs. This project is funded with CHAF bonds and will reduce street maintenance costs once complete.

Capital Projects – Landscape Master Plan

\$1,603,236

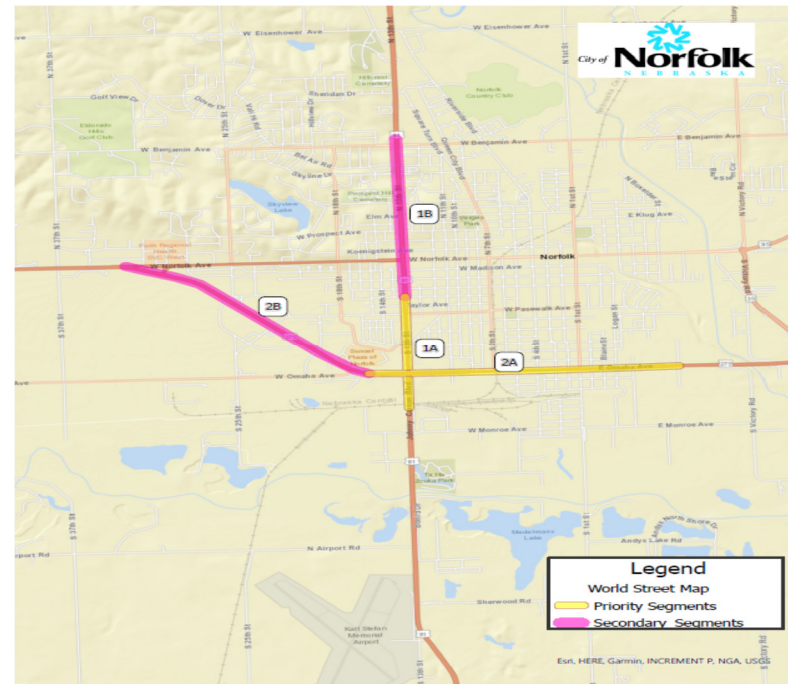
Project Description

The City of Norfolk desires to improve the image of the community by improving the landscaping along major streets and medians. In 2009 the City approved a Master Landscaping Plan. The City currently has a contract with Clark Enersen to design landscape improvements to the Highway 81 and Highway 275 corridor.

Type of CIP: Nonrecurring

Funding/Spending Plan

Funding Source	\$ Spent	Budget FY 23-24	Budget FY 24-25	Budget FY 25-26	Budget FY 26-27	Budget FY 27-28
General Revenues	\$274,486	\$782,925	\$490,825	\$55,000		
Totals	\$274,486	\$782,925	\$490,825	\$55,000	\$0	\$0



Current Status and Impact on Operations

This project will enhance primary public corridors by adding coordinated landscaping and streetscaping. Clark Enersen has been engaged in design phase services. Seventy percent design is complete and being reviewed by the City and the Nebraska Department of Transportation.

Useful Website Links

<https://norfolkne.gov/government/departments/engineering/landscape-master-plan.html>

**Capital Projects – Unspecified Council Priority
Projects \$1,401,482**

Project Description

The Mayor and City Council have identified several potential projects, but have not decided which projects to pursue.

Type of CIP: Nonrecurring

Funding/Spending Plan

Funding Source	\$ Spent	Budget FY 23-24	Budget FY 24-25	Budget FY 25-26	Budget FY 26-27	Budget FY 27-28
Council Priorities		\$601,482	\$200,000	\$200,000	\$200,000	\$200,000
Totals	\$0	\$601,482	\$200,000	\$200,000	\$200,000	\$200,000



Current Status and Impact on Operations

Impact on operation is unknown at this time since the Mayor and City Council have not selected which projects to pursue.

Capital Projects – Johnson Park Improvements

\$6,413,425

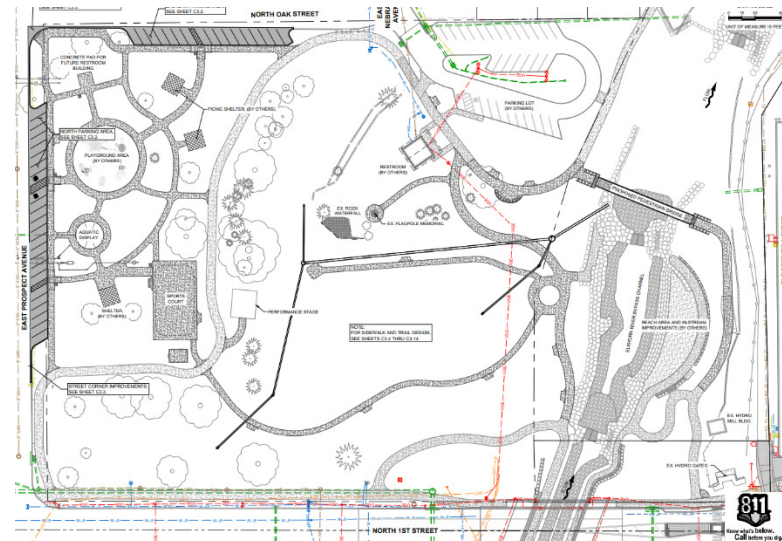
Project Description

The Johnson Park revitalization plan focuses on the rehabilitation of a park that was once considered an integral part of Norfolk’s economic and cultural identity. The plan includes varying degrees of grading to provide safe ADA access to the river, introduce additional parking, provide enhanced festival space, and cultivate the expansion of youth amenities. The introduction of an amphitheater with a permanent stage and grass seating for hundreds will establish another unique outdoor venue for concerts, plays, and ceremonies in Norfolk.

Type of CIP: Nonrecurring

Funding/Spending Plan

Funding Source	\$ Spent	Budget FY 23-24	Budget FY 24-25	Budget FY 25-26	Budget FY 26-27	Budget FY 27-28
Keno	\$150,000	\$500,000				
Federal & State Grants	\$1,194,008	\$522,409	\$1,000,000			
General Revenues ARP		\$354,508				
Other Funds	\$1,223,769	\$1,468,731				
Totals	\$2,567,777	\$2,845,648	\$1,000,000	\$0	\$0	\$0



Current Status and Impact on Operations

JEO Consulting Group completed 100% of the design for Johnson Park. Bids have been awarded for two phases of the remaining Johnson Park improvement projects. Phase I for the Johnson Park Project includes trails and grading to begin in the fall of 2023. Phase II is the lighting and electrical work expected to begin in the fall of 2023. Phase III is the sports court/ice rink and fountain, expected to begin construction in the spring of 2024. Phase IV is the structures, including the amphitheater, shelters, and benches with construction to begin in the spring of 2024. Phase V will be the landscaping with construction to begin in the spring of 2024

Useful Website Links

<https://norfolkne.gov/government/departments/engineering/projects/johnson-park-development/>

Capital Projects – Ta-Ha-Zouka Team Lockers

\$1,633,000

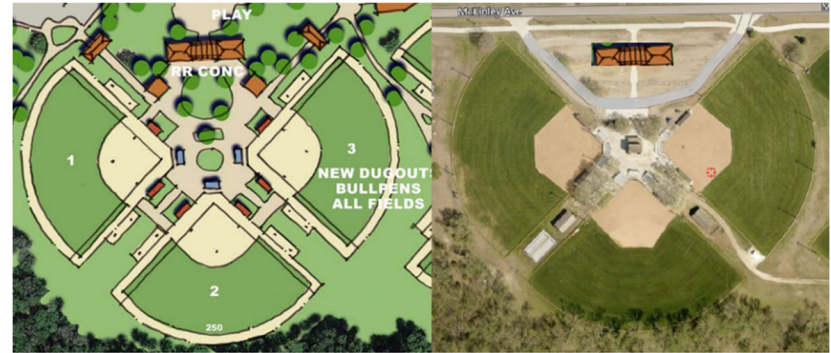
Project Description

Improvements are being made to the softball complex at Ta-Ha-Zouka Park. These improvements include team locker rooms, restrooms, umpire room, ADA sidewalk access to the common area, backstop replacement, fencing replacement, landscaping with irrigation, playground replacement, repurpose old restrooms into a family restroom and renovate the old press box. These improvements will help provide access to everyone along with better access with nearby restrooms and concessions, so people do not have to walk too far. Lockers are being provided for the fast pitch softball teams to have a changing area nearby. This was something that was lacking in the sports complex. Improved facilities will allow the City to host more tournaments in town and provide a location for adult leagues to play games, while the fast pitch girls teams have a place to play at the same time. There are multiple partners on this project. Norfolk Public schools has stepped forward with an investment up to \$400,000, Northeast Community College has also stepped up with an investment of up to \$400,000, we have received a sizable donation from the Kohler Estate in the amount of \$698,000, and the city is investing an additional \$135,000.

Type of CIP: Nonrecurring

Funding/Spending Plan

Funding Source	\$ Spent	Budget FY 23-24	Budget FY 24-25	Budget FY 25-26	Budget FY 26-27	Budget FY 27-28
Keno		\$135,000				
Other Funds		\$600,000	\$100,000	\$100,000		
Special Reserves		\$698,000				
Totals	\$0	\$1,433,000	\$100,000	\$100,000	\$0	\$0



Current Status and Impact on Operations

The City has advertised for proposal requests to help design and build team lockers at Ta-Ha-Zouka Park. It is expected to have a contract in place for design and construction in the fall of 2023.

Capital Projects – Flood Control Recertification

\$9,235,796

Project Description

This project consists of straightening out the pilot channel on the north end of the flood control and replacing rip rap on the side slopes to reestablish as-built grades and stabilize the bank. Systemic channel failure, scouring, and slumping is causing the pilot channel to meander. In the 2016 US Army Corps of Engineers annual inspection, the City of Norfolk received a “Minimally Acceptable” rating, which keeps our system “Active”. Systems that maintain their “Active Status” are eligible for funding from the Federal Emergency Management Agency for rehabbing levee’s after high water events. Therefore, it is imperative to maintain an active status and provide the needed maintenance.

Type of CIP: Nonrecurring

Funding/Spending Plan

Funding Source	\$ Spent	Budget FY 23-24	Budget FY 24-25	Budget FY 25-26	Budget FY 26-27	Budget FY 27-28
General Obligation Bonds	\$1,015,796	\$438,323	\$525,000	\$6,800,000	\$450,000	
FEMA Grant	\$5,723					
NEMA Grant	\$954					
Totals	\$1,022,473	\$438,323	\$525,000	\$6,800,000	\$450,000	\$0



Current Status and Impact on Operations

The City is currently working with the US Army Corps of Engineers and HDR to develop a plan to correct levee deficiencies and submit documentation for recertification of the levee. HDR is in the preliminary design phase and expected to go to final design in the fall of 2023. Construction of levee improvements is projected for fiscal year 2025. Failure to provide needed levee maintenance would risk losing “Active Status” and it would become a provisional levee system and not eligible for FEMA funding after a high water event requiring rehabilitation of our levee system.

Useful Website Links

<https://norfolkne.gov/government/departments/street-division/street-division-services/flood-control-maintenance.html>

Special Assessments – Infrastructure in new Developments \$1,457,000

Project Description

The project consists of installation of streets, sidewalks, and storm sewers in newly developed areas. Extension districts are driven by future development at the request of benefiting property owners. The districts currently anticipated include: Norfolk 140 (NMC project), as well as other unanticipated paving districts.

Type of CIP: Nonrecurring

Funding/Spending Plan

Funding Source	\$ Spent	Budget FY 23-24	Budget FY 24-25	Budget FY 25-26	Budget FY 26-27	Budget FY 27-28
Special Assessments		\$1,457,000				
Totals	\$0	\$1,457,000	\$0	\$0	\$0	\$0



Current Status and Impact on Operations

Impact on operations is unknown at this time since extension districts are driven by future development at the request of benefiting property owners.

Water – Install 2MG Tank West Plant \$4,592,000

Project Description

This additional tank will increase the finished water storage at the West Plant to 4 million gallons. This increase of storage will aid in high water usages and increase availability to backwash the filters.

Type of CIP: Nonrecurring

Funding/Spending Plan

Funding Source	\$ Spent	Budget FY 23-24	Budget FY 24-25	Budget FY 25-26	Budget FY 26-27	Budget FY 27-28
Water Revenue Bonds	\$183,750	\$2,204,127	\$2,204,123			
Totals	\$183,750	\$2,204,127	\$2,204,123	\$0	\$0	\$0



Current Status and Impact on Operations

The City of Norfolk has hired Black & Veatch as the design engineer for this project. Design of the 2 million gallon tank is expected to be complete in 2023. Construction is anticipated to begin in the spring of 2024. There will be no need for additional staff when this tank is completed. This additional tank will also aid in redundancy allowing the staff to remove either storage tank for inspections and maintenance without affecting the treatment plant in a major way. This additional 2 million gallons of water storage will increase the overall storage of the complete water system to 6.6 million gallons.

Water – West Collector Well and Pipeline

\$6,203,534

Project Description

This additional well will increase ground water production by 1.4 million gallons a day to help with future growth.

Type of CIP: Nonrecurring

Funding/Spending Plan

Funding Source	\$ Spent	Budget FY 23-24	Budget FY 24-25	Budget FY 25-26	Budget FY 26-27	Budget FY 27-28
Water Revenue Bonds	\$600,000	\$2,801,767	\$2,801,767			
Totals	\$600,000	\$2,801,767	\$2,801,767	\$0	\$0	\$0



Current Status and Impact on Operations

The City of Norfolk has hired Black & Veatch as the design engineer for this project. Design for this project will be completed in 2023. Construction is anticipated to begin in the spring of 2024. There will be no need for additional staff when complete. This will increase our West Wellfield capacity to 14.5 million gallons per day.

Water Pollution Control – Grit Removal Building Improvements \$8,871,000

Project Description

Construction of a new grit removal facility included siting, piping and appurtenances connecting to the existing Water Pollution Control Plant, non-potable water system, electrical, heating, ventilation, plumbing, and modifications to controls and programming to incorporate the new system into SCADA.

Type of CIP: Nonrecurring

Funding/Spending Plan

Funding Source	\$ Spent	Budget FY 23-24	Budget FY 24-25	Budget FY 25-26	Budget FY 26-27	Budget FY 27-28
General Revenues ARP	\$215,000	\$1,035,000				
Sewer Revenue Bonds		\$2,076,000	\$2,500,000			
Federal and State Grants		\$1,500,000				
Utility Revenues	\$295,000					
Improvement & Extension Account			\$1,250,000			
Totals	\$510,000	\$4,611,000	\$3,750,000	\$0	\$0	\$0

Existing Grit Removal Facility



Current Status and Impact on Operations

The City of Norfolk has hired Olsson, Inc. as the design engineer for this project with construction to take place in 2024.

Water Pollution Control – Flood Wall/Effluent Pump System \$3,200,000

Project Description

Flood events that occurred in 2010 and 2019 indicated the susceptibility of flash and riverine floods at Norfolk’s Water Pollution Control (WPC) plant. Flood protection improvements at WPC plant would consist of raising the elevation of the entrance road and constructing an earthen berm that surrounds the WPC plant to the 500+1 floodplain elevation. A pumping system will be installed to remove stormwater and pump plant effluent (treated water) to the Elkhorn River during extreme flood events. Norfolk’s WPC Plant would be protected beyond a 500 year flood event. This would allow the WPC plant to remain operational and avoid discharging untreated sewage into the surrounding area while protecting vital equipment for the treatment of wastewater.

Type of CIP: Nonrecurring

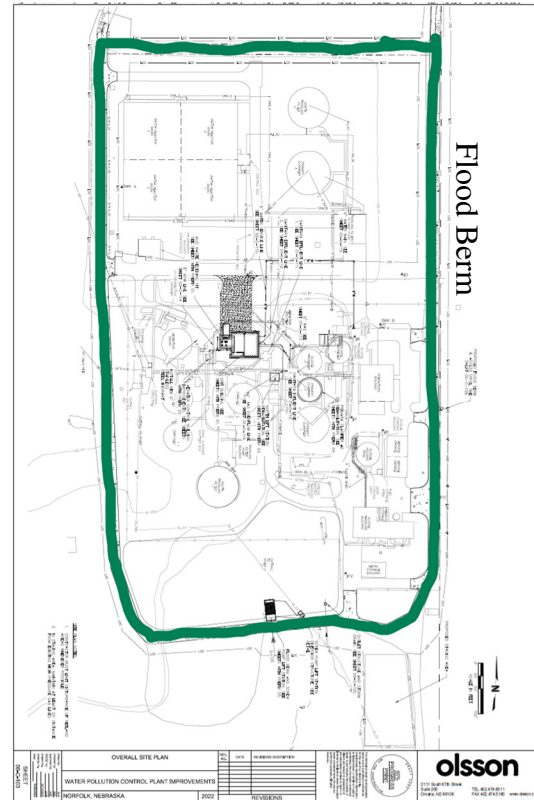
Funding/Spending Plan

Funding Source	\$ Spent	Budget FY 23-24	Budget FY 24-25	Budget FY 25-26	Budget FY 26-27	Budget FY 27-28
Sewer Revenues	\$50,000	\$750,000			\$1,100,000	
Federal & State Grants		\$1,300,000				
Totals	\$50,000	\$2,050,000	\$0	\$0	\$1,100,000	\$0

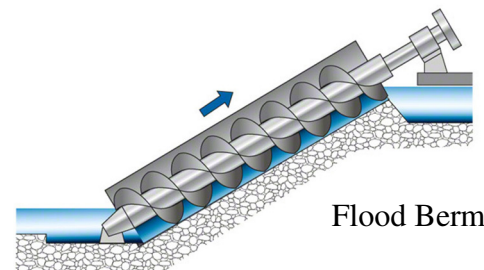
Current Status and Impact on Operations

Design of the flood berm and effluent lift system is complete and ready for bid letting in fiscal year 2024.

CITY OF NORFOLK, NE



Effluent Screw Pump to Lift Effluent over the Flood Berm



Sewer – Line 36” Sanitary Sewer from 4th and Monroe to 2000 Logan \$1,280,000

Project Description

This is a 36-inch sanitary sewer tar lined pipe that was installed in 1975. Cured-in-place pipe (CIPP) was explored for rehabilitation of the pipe, but was deemed not feasible. The pipe will be replaced with a fiberglass 36” pipe.

Type of CIP: Nonrecurring

Funding/Spending Plan

Funding Source	\$ Spent	Budget FY 23-24	Budget FY 24-25	Budget FY 25-26	Budget FY 26-27	Budget FY 27-28
Utility Revenues	\$179,200	\$1,100,800				
Totals	\$179,200	\$1,100,800	\$0	\$0	\$0	\$0



Current Status and Impact on Operations

Olsson engineering is the engineer for this project. Rutjens Construction was awarded the contract for this project on May 1, 2023. Construction is scheduled to begin in fall of 2023 with completion in the spring of 2024. This project will provide reliable service to Norfolk for many years to come.

Sewer –Omaha Avenue Lift Station \$6,390,813

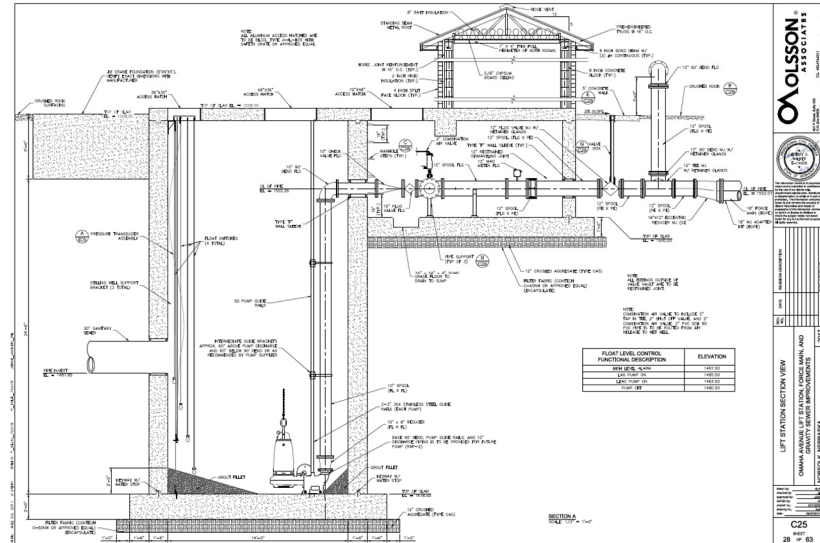
Project Description

As part of the master planning for the growth of east Norfolk, east of the flood control system, a new lift station will be required in order to meet the flow demands of future growth. This project will buildout a large interceptor line and construct a new lift station and force main. The project will also disconnect the sewer system east of the flood control from the system west of the flood control, freeing up capacity on the west side of our sewer collection system for future growth in northwest Norfolk.

Type of CIP: Nonrecurring

Funding/Spending Plan

Funding Source	\$ Spent	Budget FY 23-24	Budget FY 24-25	Budget FY 25-26	Budget FY 26-27	Budget FY 27-28
Utility Revenues		\$100,000				
Sewer Revenue Bonds		\$1,900,000	\$4,390,813			
Totals	\$0	\$2,000,000	\$4,390,813	\$0	\$0	\$0



Current Status and Impact on Operations

Ninety percent design was completed in 2017 and submitted to NDEE for review in 2018. This project will need to be submitted for permitting by NDEE, and the USCOE, prior to finalizing the plans for construction. This project will add capacity for continued growth east of the flood control, and eliminate current upstream restrictions that have led to sewage back ups in the area of Norfolk Avenue and Highway 35. This project will eliminate a smaller lift station and force main. No additional staffing is necessary for this added sewer facility. Staff time currently spent monitoring and maintaining the existing lift station would be sufficient for the added maintenance and monitoring of the new lift station and force main.

Sewer –Highway 35 Interceptor \$2,804,813

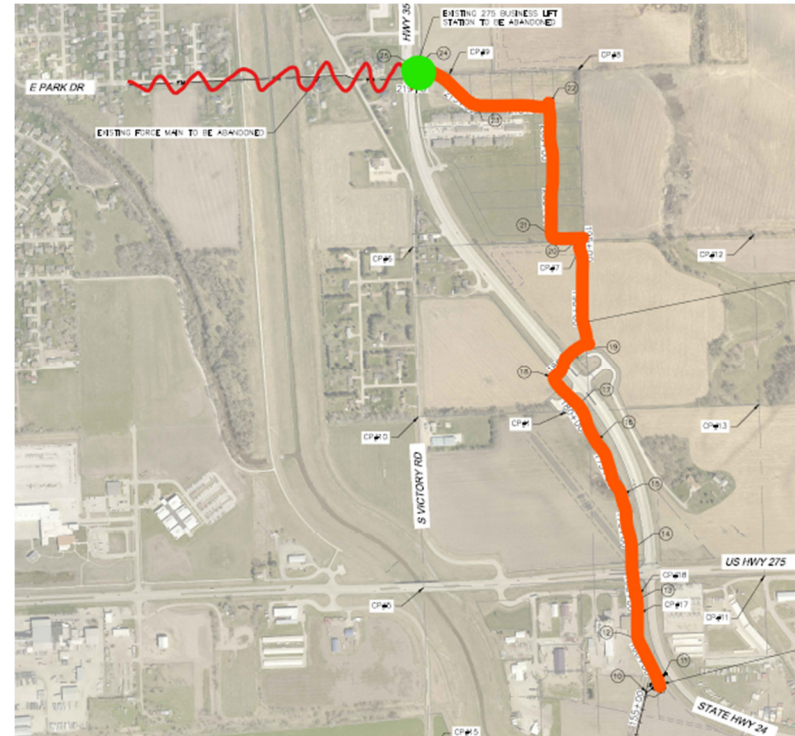
Project Description

This project is part of the Omaha Avenue Lift Station project. The interceptor project will connect to the existing gravity sewer interceptor at the existing lift station along Highway 35. (See green dot in image to left.) Once the new interceptor line is in place (orange line), the force main that feeds west from the current lift station will be abandoned and sewage will flow down the new interceptor to the Omaha Lift Station where it will enter a new force main and be pushed west under the North Fork of the Elkhorn River and eventually gravity feed to the wastewater control plant.

Type of CIP: Nonrecurring

Funding/Spending Plan

Funding Source	\$ Spent	Budget FY 23-24	Budget FY 24-25	Budget FY 25-26	Budget FY 26-27	Budget FY 27-28
Sewer Revenue Bonds		\$1,121,925	\$1,682,888			
Totals	\$0	\$1,121,925	\$1,682,888	\$0	\$0	\$0



Current Status and Impact on Operations

Ninety percent design was completed in 2017 and submitted to NDEE for review in 2018. This project will need to be submitted for permitting by NDEE, and the USCOE, prior to finalizing the plans for construction. This project will add capacity for continued growth east of the flood control, and eliminate current upstream restrictions that have led to sewage back ups in the area of Norfolk Avenue and Highway 35. This project will eliminate a smaller lift station and force main. No additional staffing is necessary for this interceptor.

TABLE 1

CITY OF NORFOLK, NEBRASKA
 GENERAL GOVERNMENTAL EXPENDITURES BY FUNCTION (1)
Last Ten Fiscal Years

FISCAL YEAR	GENERAL GOVERNMENT	PARKS AND RECREATION	PUBLIC SAFETY	PUBLIC WORKS	PUBLIC LIBRARY	COMMUNITY IMPROVEMENT AND DEVELOPMENT	DEBT SERVICE	TOTAL
2013	2,543,757	2,661,914	9,138,087	5,658,796	1,288,130	1,322,343	2,130,862	24,743,889
2014	2,698,982	2,816,830	8,967,532	6,597,380	1,355,079	1,031,844	3,269,134	26,736,781
2015	2,575,062	2,314,769	10,019,243	5,766,816	1,334,676	1,265,759	2,362,145	25,638,470
2016	2,473,293	2,785,403	10,209,750	7,181,786	1,718,799	4,449,547	14,130,287	42,948,865
2017	2,612,548	2,554,955	9,987,194	8,501,967	5,137,451	1,091,316	4,403,424	34,288,855
2018	2,443,110	3,481,853	10,167,136	6,633,898	5,954,475	3,334,776	2,544,154	34,559,402
2019	2,437,532	2,884,573	11,609,441	12,517,851	1,576,692	6,132,869	2,683,904	39,842,862
2020	2,734,938	3,372,195	11,690,704	8,060,727	1,566,562	5,870,586	2,764,489	36,060,201
2021	2,753,848	3,322,977	11,886,436	9,055,189	1,675,713	5,450,085	4,970,009	39,114,257
2022	3,942,291	4,822,169	13,214,392	16,312,203	1,718,364	6,886,196	4,214,239	51,109,854

(1) INCLUDES GENERAL, SPECIAL REVENUE, DEBT SERVICE FUNDS AND CAPITAL PROJECT FUNDS.

CITY OF NORFOLK, NEBRASKA
GENERAL GOVERNMENTAL REVENUES BY SOURCE (1)
Last Ten Fiscal Years

FISCAL YEAR	TAXES(2)	INTERGOVERNMENTAL REVENUE	CHARGES FOR SERVICE	KENO REVENUES	LICENSES AND PERMITS	INTEREST INCOME	SPECIAL ASSESSMENTS	PARKING FEES AND RENTALS	EXPENSE REIMBURSEMENT AND OTHER REVENUES	TOTAL
2013	12,972,612	4,330,390	1,865,085	547,095	244,733	54,192	289,216	4,584,494	271,392	25,159,209
2014	14,084,662	4,079,487	1,890,616	572,632	271,175	49,655	200,654	4,681,679	788,515	26,619,075
2015	15,771,092	4,347,275	1,841,576	611,740	321,575	51,653	184,987	4,620,528	1,089,565	28,839,991
2016	17,038,196	4,910,812	1,980,265	552,493	271,234	94,744	478,529	4,596,859	372,038	30,295,170
2017	17,349,717	4,912,529	2,089,143	584,717	367,889	179,142	194,862	4,535,554	748,118	30,961,671
2018	16,824,899	6,709,209	2,144,854	642,534	444,192	259,251	655,903	4,677,817	483,362	32,842,021
2019	16,259,642	5,871,649	2,167,855	621,592	426,812	537,578	234,032	4,654,615	434,545	31,208,320
2020	16,856,750	6,375,503	2,141,961	664,431	563,452	365,651	328,504	4,624,271	221,999	32,142,522
2021	18,800,301	8,150,101	2,734,294	782,377	463,760	187,901	2,802,940	4,655,640	3,162,243	41,739,557
2022	18,759,306	8,328,181	2,773,316	785,107	411,007	339,773	1,095,973	4,688,592	6,860,518	44,041,772

(1) INCLUDES GENERAL, SPECIAL REVENUE, DEBT SERVICE AND CAPITAL PROJECTS.

(2) REFER TO TABLE 3 FOR A BREAKDOWN OF TAX REVENUES.

TABLE 3

CITY OF NORFOLK, NEBRASKA
 GENERAL GOVERNMENTAL TAX REVENUES BY SOURCE
Last Ten Fiscal Years

FISCAL YEAR	PROPERTY TAXES	SALES AND USE TAXES	PAYMENTS IN LIEU OF TAXES	OCCUPATION AND FRANCHISE TAXES	TOTAL
2013	3,061,243	7,081,725	176,215	2,653,429	12,972,612
2014	3,083,273	8,035,671	184,689	2,781,029	14,084,662
2015	3,445,006	9,358,568	202,867	2,764,651	15,771,092
2016	3,539,844	10,614,793	203,371	2,680,188	17,038,196
2017	3,757,717	10,677,614	209,221	2,705,165	17,349,717
2018	3,993,111	9,796,242	207,684	2,827,862	16,824,899
2019	4,327,358	8,744,704	222,567	2,965,013	16,259,642
2020	4,558,284	9,216,028	212,886	2,869,552	16,856,750
2021	5,010,743	10,503,632	212,560	3,073,366	18,800,301
2022	6,107,266	11,141,231	253,564	1,257,245	18,759,306

CITY OF NORFOLK, NEBRASKA
 HISTORY OF PROPERTY TAX RATES, LEVIES AND VALUATIONS
Last Ten Fiscal Years

The City levies property taxes for the General Fund, Debt Service Fund and Vehicle Parking Fund. The levies for the General Fund and Debt Service Fund apply to the valuation of all taxable property in the City. The levy for the Vehicle Parking Fund is applied only to the taxable property within Parking District #1, which is comprised of the downtown business district. The Vehicle Parking District Advisory Board, which represents the business people within the district, recommends the amount of the levy. A ten year history of levy rates, valuations, and tax levies is presented below. The rate is dollars levied per \$100 of valuation. Limited Community Redevelopment Authority taxes and Community Development Agency taxes have been excluded.

Fiscal Year	General Fund			Debt Service Fund			Economic Development Fund			Total City-wide			Vehicle Parking Fund			Total Levy
	Rate	Valuation	Levy	Rate	Valuation	Levy	Rate	Valuation	Levy	Rate	Valuation	Levy	Rate	Valuation	Levy	
2013	0.13197	1,203,121,457	1,587,783	0.06085	1,203,121,457	732,111	0.03524	1,203,121,457	424,004	0.228065	1,203,121,457	2,743,898	0.35000	23,200,458	81,202	2,825,100
2014	0.15487	1,259,342,469	1,950,344	0.05814	1,259,342,469	732,119	0.03367	1,259,342,469	423,995	0.246673	1,259,342,469	3,106,458	0.35000	23,832,701	83,414	3,189,872
2015	0.15908	1,319,878,702	2,099,663	0.05547	1,319,878,702	732,124	0.03212	1,319,878,702	423,998	0.246673	1,319,878,702	3,255,785	0.35000	23,928,875	83,751	3,339,536
2016	0.16853	1,383,993,778	2,332,445	0.05290	1,383,993,778	732,119	0.03064	1,383,993,778	424,000	0.252065	1,383,993,778	3,488,564	0.35000	24,365,688	85,280	3,573,844
2017	0.18797	1,466,525,323	2,756,613	0.03655	1,466,525,323	535,986	0.02755	1,466,525,323	403,998	0.252065	1,466,525,323	3,696,597	0.35000	25,968,972	90,891	3,787,488
2018	0.19278	1,585,447,700	3,056,369	0.03725	1,585,447,700	590,624	0.02548	1,585,447,700	404,000	0.255511	1,585,447,700	4,050,993	0.35000	28,613,196	100,146	4,151,139
2019	0.19371	1,645,863,058	3,188,234	0.03725	1,645,863,058	613,133	0.02455	1,645,863,058	404,000	0.255511	1,645,863,058	4,205,367	0.35000	28,665,194	100,328	4,305,695
2020	0.20954	1,827,937,402	3,830,198	0.04597	1,827,937,402	840,383	0.00000	1,827,937,402	-	0.255511	1,827,937,402	4,670,581	0.35000	28,536,622	99,878	4,770,459
2021	0.25392	1,906,190,526	4,840,134	0.05357	1,906,190,526	1,021,173	0.00000	1,906,190,526	-	0.307488	1,906,190,526	5,861,307	0.35000	29,178,066	102,123	5,963,430
2022	0.25766	2,189,472,320	5,641,450	0.04664	2,189,472,320	1,021,173	0.00000	2,189,472,320	-	0.304303	2,189,472,320	6,662,623	0.35000	29,055,691	101,695	6,764,318

TABLE 5

CITY OF NORFOLK, NEBRASKA
 ASSESSED AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY (1)
Last Ten Fiscal Years

FISCAL YEAR (2)	REAL PROPERTY	PERSONAL PROPERTY	ASSESSED VALUE
2013-2014	1,160,166,057	42,955,400	1,203,121,457
2014-2015	1,214,361,524	44,813,004	1,259,174,528
2015-2016	1,269,843,679	50,035,023	1,319,878,702
2016-2017	1,336,246,190	47,747,588	1,383,993,778
2017-2018	1,414,978,332	51,546,991	1,466,525,323
2018-2019	1,527,100,699	58,347,001	1,585,447,700
2019-2020	1,587,354,266	58,508,792	1,645,863,058
2020-2021	1,768,115,204	59,822,198	1,827,937,402
2021-2022	1,836,323,928	69,866,598	1,906,190,526
2022-2023	2,082,504,423	106,967,897	2,189,472,320

(1) TAXABLE PROPERTY IS ASSESSED AT 100% OF ITS ESTIMATED ACTUAL VALUE.

(2) THE ASSESSED VALUATIONS ARE EFFECTIVE ON SEPTEMBER 1 OF EACH YEAR.

SOURCE: MADISON COUNTY ASSESSOR'S OFFICE

CITY OF NORFOLK, NE
PERSONNEL ROSTER

DIVISION/POSITION	WAGE GRADE	APPROVED 2020-2021	APPROVED 2021-2022	APPROVED 2022-2023	APPROVED 2023-2024
Administration					
Mayor		1	1	1	1
Councilmember		8	8	8	8
City Administrator	39	0.75	1	1	1
Asst. City Administrator/Public Safety Director	34	0	1	1	0
Finance Officer	33	1	1	1	1
Information System Manager	32	1	1	1	1
Director of Administrative Services	30	0	0	1	0
Operations Manager	30	0	0	0	1
Human Resources Director	30	1	1	0	1
Operations Manager/Risk Mgr.	28	1	1	0	0
Programmer/Analyst	26	1	1	1	1
Info. Systems Network/Security Analyst	26	0	1	1	1
Senior Accountant	26	1	1	1	1
City Clerk	24	1	1	1	1
Technology & Implementation Support Specialist	22	1	1	1	1
Accountant	22	1	1	2	2
Payroll & Benefits Administrator	20	0	0	1	1
Human Resources Specialist	17	1	1	0	0
Payroll Specialist	17	1	1	0	0
Communications Manager	17	1	1	1	1
Admin. Support Specialist	17	0	1	1	1
Talent & Recruitment Coordinator	17	0	0	1	1
Management Analyst	16	0	0	1	0
Administrative Assistant III	14	2	1	1	1
Account Clerk III	14	3	3	3	3
Admin. Assist. II/Claims Coordinator	13	1	1	1	1
Administrative Assistant II	13	0	0	1	1
Total Administration		27.75	30	32	31

The Asst. City Administrator/Public Safety Director and Management Analyst positions were eliminated. The Human Resources Director position was added. The Director of Administrative Services was reclassified as Operations Manager.

DIVISION/POSITION	WAGE GRADE	APPROVED 2020-2021	APPROVED 2021-2022	APPROVED 2022-2023	APPROVED 2023-2024
Engineering					
Public Works Director/City Engineer	33	1	1	1	1
Senior Transportation Engineer	26	0	1	0	0
Assistant City Engineer	26	1	0	1	1
Staff Engineer	22	1	1	0	0
Project Engineer	22	0	0	1	1
Engineering Aide III	20	1	1	0	0
Engineering Tech III	20	0	0	1	1
Geomatics Technician	18	0	0	1	1
Engineering Aide II	17	1	1	0	0
Administrative Assistant/ Budget Coordinator	17	1	1	1	1
Total Engineering		6	6	6	6

Street Maintenance					
Streets Manager	28	0	0	1	1
Street Superintendent	22	1	1	0	0
Street Maintenance Supervisor	20	1	1	1	1
Crew Foreman	19	2	2	2	1
Electrician/Signal Tech.	18	0	0	1	1
Street Maint./Equipment Operator	15	0	0	1	0
Equipment Operator	14	9	9	11	14
Maintenance Worker	11	3	3	0	0
Maintenance Worker/Elec.	11	0	0	0	0
Administrative Assistant I	11	0.6	0.6	1	1
Seasonal Street Worker	9	2	2	2	2
Total Street Maintenance		18.6	18.6	20	21

A Crew Foreman and Street Maint/Equipment Operator positions were reclassified as Equipment Operators and an additional Equipment Operator position was added.

Fleet Services					
Shop Supervisor	21	1	1	1	1
Electronic Specialist	18	1	1	1	0
Preventive Maintenance Mechanic	16	1	1	1	1
Equipment Mechanic II	16	0	0	0	2
Equipment Mechanic I	15	2	2	2	1
Total Fleet Services		5	5	5	5

The Electronic Specialist and one Equipment Mechanic I were reclassified as Equipment Mechanic II's.

CITY OF NORFOLK, NE

PERSONNEL ROSTER

DIVISION/POSITION	WAGE GRADE	APPROVED 2020-2021	APPROVED 2021-2022	APPROVED 2022-2023	APPROVED 2023-2024
Parks and Recreation					
Parks and Rec. Director	30	1	1	1	1
Assistant Director - Recreation	24	0	0	0	1
Parks Supervisor	20	0	0	0	1
Park Maintenance Supervisor	20	1	1	1	0
Parks/Athletics Supervisor	20	0	0	1	0
Athletics Supervisor	19	0	0	0	1
Parks/Aquatics/Athletics Supervisor	19	1	1	0	0
Facilities Manager	19	1	1	1	0
Foreman	17	0	0	0	2
Aquatics/Special Projects	17	1	1	1	0
Recreation Coordinator	16	0	0	0	1
Parks & Rec. Maint. Worker II	14	1	1	1	1
Administrative Assistant III	14	0	0	1	1
Arborist	14	0	1	1	1
Parks & Recreation Maint. Worker I	13	7	8	8	6
Administrative Assistant I	11	0.40	0.40	0	0
Seasonal Park Caretaker	9	11	10	10	10
Total Parks and Recreation		24.4	25.40	26	26

The Facilities Manager position was reclassified as Assistant Director - Recreation. The Aquatics/Special Projects position was reclassified as a Parks Supervisor. The Park Maintenance Supervisor was reclassified as a Foreman. The Parks/Athletics Supervisor was reclassified to an Athletics Supervisor. Two Parks & Recreation Maint. Worker I's were reclassified as a Foreman and a Recreation Coordinator.

Housing

Housing Director	22	1	1	1	1
Housing Program Manager	18	1	1	1	1
Housing Accounting Specialist	14	1	1	1	1
Housing Coordinator/Maintenance	13	1	1	1	1
Client Support Specialist	12	2	2	2	1
Client Services Assistant	12	0	0	0	1
Total Housing		6	6	6	6

A Client Support Specialist was reclassified as a Client Services Assistant.

Planning & Development

Planning & Development Director	30	1	1	1	1
Electrical Official	19	1	1	1	1
Building Official	19	0	1	1	1
Building Inspector	19	2	0	0	0

CITY OF NORFOLK, NE

PERSONNEL ROSTER

DIVISION/POSITION	WAGE GRADE	APPROVED 2020-2021	APPROVED 2021-2022	APPROVED 2022-2023	APPROVED 2023-2024
Planning & Development Continued					
Plumbing/Mechanical Official	19	0	1	1	1
Permits Technician	14	1	1	1	1
Planning & Dev. Assistant	14	1	1	1	1
Total Planning		6	6	6	6
Library					
Library Director	24	1	1	1	1
Technical Services Supervisor	19	0	0	1	1
Librarian I	17	2	2	0	0
Youth Services Supervisor	17	0	0	1	1
Patron Services Supervisor	17	1	1	1	1
Library Technology Specialist	17	1	1	0	0
Circulation Supervisor	17	1	1	1	1
Customer Services Supervisor	14	1	1	0	0
Youth Services Library Asst. III	12	1	1	0	0
Library Assistant III	12	0	0	1	1
Library Assistant II	11	1	1	4.5	5
Library Technician	11	0.5	0.5	0	0
Reference Assistant	11	2	2	0	0
Administrative Assistant I	11	1	1	1	1
Maintenance Worker	11	1	1	1	1
Marketing & Events Assistant	11	0	0	1	1
Library Assistant I	8	0.45	0.45	0.55	0.55
Library Assistant	7	1.14	1.14	1.13	0.00
Library Aide	6	0.38	0.38	0.38	1.00
Library Page	4	0.6	0.6	0.6	0.6
Total Library		16.07	16.07	16.16	16.15

A couple of part-time Library Assistants were reclassified as a part-time Library Assistant II and a part-time Library Aide.

Fire

Public Safety Director	33	0.5	0	0	0
Fire Chief	29	1	1	1	1
Assistant Fire Chief - Operations	26	1	1	0	0
Assistant Fire Chief	25	0	0	1	1
Fire Marshal	22	1	1	1	1
Fire Captain	21	3	3	3	3
Fire Lieutenant	19	3	3	3	3

DIVISION/POSITION	WAGE GRADE	APPROVED 2020-2021	APPROVED 2021-2022	APPROVED 2022-2023	APPROVED 2023-2024
Fire Continued					
Health Inspector	19	1	0	0	0
Health Official	19	0	1	0	0
Code Compliance Officer	19	0	0	1	0
Code Compliance Official	19	0	0	0	1
Firefighter /Inspector	18	3	3	3	3
Firefighter	16	21	21	22	22
Admin. Asst./Em. Mgmt. Coordinator	15	0.9	0.9	0.9	0.9
Total Fire		35.4	34.9	35.9	35.9

The Code Compliance Officer was reclassified as a Code Compliance Official.

Region 11 Emergency Management Fund

Emergency Manager	20	1	1	1	1
Emergency Management Coordinator	15	0.1	0.1	0.1	0.1
Total Region 11 Emergency Management Fund		1.1	1.1	1.1	1.1

Police

Public Safety Director	33	0.5	0	0	0
City Attorney	33	1	1	1	1
Police Chief	31	1	1	1	1
Police Captain	27	2	2	2	2
Police Lieutenant - Detectives	23	0	0	1	1
Police Lieutenant	23	0	0	4	4
Police Detective Sergeant	22	1	1	0	0
Police Sergeant	21	4	4	4	4
Police Corporal	20	4	4	0	0
Police Officer/Investigator	19	5	5	5	5
School Resource Officer	19	2	2	3	3
Police Officer	19	23	23	23	21
Legal Assistant	16	2	2	2	2
Records Supervisor	15	1	1	1	1
Administrative Assistant - Police	15	0	0	0	1
Administrative Assistant III	14	1	1	1	0
Administrative Assistant II	13	0	1	1	1
Community Service Officer	13	1	1	1	3
Property Control Officer	13	1	1	1	1
Maintenance Worker	11	1	0.94	0.94	0.93

DIVISION/POSITION	WAGE GRADE	APPROVED 2020-2021	APPROVED 2021-2022	APPROVED 2022-2023	APPROVED 2023-2024
Police Continued					
Secretary I	11	1	0	0	0
Total Police		51.50	50.94	51.94	51.93
<i>Two Police Officers were reclassified as Community Services Officers. The Administrative Assistant III was reclassified as Administrative Assistant - Police.</i>					
Norfolk/Madison Dispatch					
Dispatch Supervisor	17	1	2	2	2
Dispatcher I	13	11	14	14	14
Maintenance Worker	11	0	0.07	0.07	0.07
Total Norfolk/Madison Dispatch		12	16.07	16.07	16.07
Specialized Narcotics Abuse Reduction Effort Fund					
Clerk/Receptionist/Office Manager	9	0.13	0.13	0.13	0.13
Total Specialized Narcotics Abuse Reduction Effort Fund		0.13	0.13	0.13	0.13
Economic Development Operating Fund					
Economic Development Director	30	0.25	0	1	1
Economic Developer	21	1	1	0	0
Business Resource Specialist	16	0	0	1	1
Economic Development Coordinator	15	1	1	0	1
Economic Development Assistant	14	1	1	0	0
Economic Development Property Coordinator	13	0	0	1	0
Total Economic Development Operating		3.25	3	3	3
<i>The Economic Development Property Coordinator was reclassified as Economic Development Coordinator.</i>					
Water					
Water & Sewer Director	25	1	1	1	1
Utility Project Manager	20	0	0	1	1
Water Plant Supervisor	20	1	1	0	0
Crew Foreman	19	1	1	1	1
Utility Worker	15	2	2	3	3
Plant Operator I	15	4	4	4	4
Maintenance Worker II	15	1	1	0	0
Administrative Assistant II	13	0	0	0	1
Administrative Assistant I	11	1	1	1	0
Total Water		11	11	11	11
<i>The Administrative Assistant I was reclassified as an Administrative Assistant II.</i>					

CITY OF NORFOLK, NE

PERSONNEL ROSTER

DIVISION/POSITION	WAGE GRADE	APPROVED 2020-2021	APPROVED 2021-2022	APPROVED 2022-2023	APPROVED 2023-2024
Sewer Maintenance					
Water Supervisor	20	1	1	1	1
Utility Worker	15	2	2	3	2
Meter Reader	14	1	0	0	1
Meter Reader/Maintenance Worker	13	0	1	0	0
Total Sewer Maintenance		4	4	4	4
<i>A Utility Worker was reclassified as a Meter Reader.</i>					
Water Pollution Control					
Wastewater Plant Superintendent	26	1	1	1	1
Wastewater Supervisor	20	1	1	1	1
Chemical Technician	17	1	1	1	1
Wastewater Plant Operator II	16	4.5	5.5	5	5
Wastewater Plant Operator I	15	0	0	1	1
Administrative Assistant II	13	1	1	1	1
Total Water Pollution Control		8.5	9.5	10	10
Solid Waste					
Solid Waste Supervisor	24	1	1	1	1
Solid Waste Operator	15	6	6	6	6
Scale Clerk	10	1.88	1.88	1.88	1.88
Total Solid Waste Management		8.88	8.88	8.88	8.88
Stormwater Utility					
Stormwater Specialist/Eng. Asst.	18	1	1	1	1
Total Stormwater Utility		1	1	1	1
Grand Total City		246.58	253.59	260.18	260.16

Overall changes include the elimination of Asst. City Administrator/Public Safety Director and Management Analyst positions and the addition of a Human Resources Director and Street Equipment Operator positions.

TABLE 7

CITY OF NORFOLK, NE
MONTHLY WAGE SCHEDULE
 Fiscal Year 2023-2024

GRADE	STEP:							
	A	B	C	D	E	F	G	H
1	2,025	2,127	2,234	2,340	2,454	2,577	2,703	2,839
2	2,127	2,234	2,340	2,454	2,577	2,703	2,839	2,975
3	2,234	2,340	2,454	2,577	2,703	2,839	2,975	3,115
4	2,340	2,454	2,577	2,703	2,839	2,975	3,115	3,262
5	2,454	2,577	2,703	2,839	2,975	3,115	3,262	3,419
6	2,577	2,703	2,839	2,975	3,115	3,262	3,419	3,599
7	2,703	2,839	2,975	3,115	3,262	3,419	3,599	3,869
8	2,839	2,975	3,115	3,262	3,419	3,599	3,869	4,046
9	2,975	3,115	3,262	3,419	3,599	3,869	4,046	4,231
10	3,115	3,262	3,419	3,599	3,869	4,046	4,231	4,427
11	3,262	3,419	3,599	3,869	4,046	4,231	4,427	4,629
12	3,419	3,599	3,869	4,046	4,231	4,427	4,629	4,848
13	3,599	3,869	4,046	4,231	4,427	4,629	4,848	5,067
14	3,869	4,046	4,231	4,427	4,629	4,848	5,067	5,301
15	4,046	4,231	4,427	4,629	4,848	5,067	5,301	5,544
16	4,231	4,427	4,629	4,848	5,067	5,301	5,544	5,803
17	4,427	4,629	4,848	5,067	5,301	5,544	5,803	6,072
18	4,629	4,848	5,067	5,301	5,544	5,803	6,072	6,355
19	4,848	5,067	5,301	5,544	5,803	6,072	6,355	6,651
20	5,067	5,301	5,544	5,803	6,072	6,355	6,651	6,956
21	5,301	5,544	5,803	6,072	6,355	6,651	6,956	7,282
22	5,544	5,803	6,072	6,355	6,651	6,956	7,282	7,621
23	5,803	6,072	6,355	6,651	6,956	7,282	7,621	7,975
24	6,072	6,355	6,651	6,956	7,282	7,621	7,975	8,345
25	6,355	6,651	6,956	7,282	7,621	7,975	8,345	8,614
26	6,651	6,956	7,282	7,621	7,975	8,345	8,614	9,028
27	6,956	7,282	7,621	7,975	8,345	8,614	9,028	9,460
28	7,282	7,621	7,975	8,345	8,614	9,028	9,460	9,909
29	7,621	7,975	8,345	8,614	9,028	9,460	9,909	10,388
30	7,975	8,345	8,614	9,028	9,460	9,909	10,388	10,880
31	8,345	8,614	9,028	9,460	9,909	10,388	10,880	11,398
32	8,614	9,028	9,460	9,909	10,388	10,880	11,398	11,945
33	9,028	9,460	9,909	10,388	10,880	11,398	11,945	12,579
34	9,460	9,909	10,388	10,880	11,398	11,945	12,579	13,243
35	9,909	10,388	10,880	11,398	11,945	12,579	13,243	13,949
36	10,388	10,880	11,398	11,945	12,579	13,243	13,949	14,686
37	10,880	11,398	11,945	12,579	13,243	13,949	14,686	15,466
38	11,398	11,945	12,579	13,243	13,949	14,686	15,466	16,285
39	11,945	12,579	13,243	13,949	14,686	15,466	16,285	17,148

TABLE 8

CITY OF NORFOLK, NEBRASKA
PROPERTY VALUE, CONSTRUCTION AND BANK DEPOSITS
Last Ten Fiscal Years

FISCAL YEAR	PROPERTY VALUE (1)	COMMERCIAL CONSTRUCTION (2)		RESIDENTIAL CONSTRUCTION (2)		BANK DEPOSITS (3)
		NUMBER OF PERMITS	VALUE	NUMBER OF PERMITS	VALUE	
2013	1,203,121,457	11	8,334,278	48	8,477,497	1,213,277,269
2014	1,259,342,469	4	14,758,480	49	9,475,851	1,367,731,264
2015	1,319,878,702	7	18,498,986	30	6,028,260	1,439,072,129
2016	1,383,993,778	13	3,958,448	28	7,622,700	1,526,057,744
2017	1,466,525,323	12	4,174,996	32	5,413,874	1,657,694,678
2018	1,585,447,700	10	47,079,680	58	12,690,591	1,238,833,000
2019	1,645,863,058	11	29,778,649	72	31,446,536	1,296,818,000
2020	1,827,937,402	11	52,534,243	87	30,145,930	1,440,937,000
2021	1,906,190,526	17	10,776,298	70	18,523,724	1,670,771,000
2022	2,189,472,320	11	10,073,496	62	23,579,950	1,759,962,000

(1) TOTAL ASSESSED VALUE -- SOURCE: MADISON COUNTY ASSESSOR

(2) SOURCE: NORFOLK FIRE DIVISION - PERMITS AND CODES

(3) SOURCE: FDIC (Federal Deposit Insurance Corporation) web site

(3) SOURCES: BANK OF THE WEST	FRONTIER BANK	STANTON STATE BANK
BANKFIRST	GREAT WESTERN BANK	U.S. BANK
ELKHORN VALLEY BANK	MADISON COUNTY BANK	WELLS FARGO
FIRST NATIONAL BANK	MIDWEST BANK	

ACCOUNT	Financial reporting unit for budget, management, or accounting purposes.	APPROPRIATION	An authorization made by the city council which permits the city to incur obligations and to make expenditures of resources.
ACCOUNTS PAYABLE	The amounts owed to others for goods and services received.	ASSESSED VALUATION	A value that is established for real and personal property for use as a basis for levying property taxes.
ACCOUNTS RECEIVABLE	Amounts due from others for goods furnished and services rendered.	ASSET	Property owned by a government which has monetary value.
ACCRUAL BASIS	The basis where by transactions and events are recognized when they occur, regardless of when cash is received or paid.	AUDIT	An official inspection of the City's financial records by an independent entity.
ACTUAL PRIOR YEAR	Actual amounts for the fiscal year preceding the current fiscal year which precedes the budget fiscal year.	AUGMENTATION	Process in which budget appropriations are increased as a result of unanticipated revenues. Augmentations must be approved by the Board of County Commissioners; however, non-budgeted Trust and Agency funds do not require a formal augmentation.
AD VALOREM TAX	A tax based on value (e.g. property tax).	BALANCED BUDGET	Available funds equal or exceed expenditures. Available funds consist of beginning cash plus revenues.
AGENCY FUND	This fund is used to account for assets held by the City in an agency capacity for other governments and individuals.	BOND	A written promise to pay a sum of money on a specific date at a specific interest rate. The interest payments and the repayment of the principal are detailed in a bond ordinance. The most common types of bonds are general obligation, revenue bonds and special improvement district bonds. These are most frequently used for construction of large capital projects such as buildings and streets.
ALLOCATION	Component of an appropriation earmarking expenditures for a specific purpose and/or level of organization.		
ALLOTMENT	That portion of an appropriation which may be encumbered or spent during a specified period.		
AMORTIZATION	Payment of a debt by regular intervals over a specific period of time.		

BUDGET	A financial plan estimating revenues and expenditures for a specified period of time (fiscal year).	CAPITAL OUTLAY	The cost of acquiring land, buildings, equipment, furnishings, etc.
BUDGET CALENDAR	The schedule of key dates which a government follows in the preparation and adoption of the budget.	CAPITAL PROJECTS FUND	Fund is used to account for the acquisition and construction of major capital facilities other than those financed by proprietary funds and trust funds.
BUDGET DEFICIT	Amount by which the government's budget outlays exceed its budget receipts for a given period, usually a fiscal year.	CASH BASIS	The method of accounting under which revenues are recorded when received in cash and expenditures are recorded when paid.
BUDGET DOCUMENT	The official written budget statement.	CONSORTIUM	An adhoc committee consisting of staff members from the Council and other organizations that shelves information.
BUDGETARY CONTROL	The control or management of a governmental unit or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitations of authorized appropriations and available revenues.	CURRENT	That which becomes due within one year.
CAPITAL EXPENDITURE	The outlay of funds to acquire an item which is of a tangible nature, has a useful life greater than one year, and an acquisition value more than \$5,000.	DEBT SERVICE	Payment of interest and repayment of principal to holders of a government's debt instruments.
CAPITAL IMPROVEMENT PROGRAM	A plan for capital expenditures to be incurred each year over a fixed period of several future years setting forth each capital project of expansion, acquisition, or rehabilitation of the city's capital assets; identifying the expected beginning and ending date for each project; the amount to be expended in each year; and the method of financing those expenditures.	DEFICIT	The excess of an entity's liabilities over its assets.
		DEPARTMENT	An organizational unit of the City which is responsible for overall management of a group of related major governmental functions, such as Public Safety and Public Works.

DEPRECIATION	That portion of the cost of a capital asset which is charged as an expense during a particular period due to expiration in the service life of the capital asset attributable to wear and tear, deterioration, action of physical elements, inadequacy or obsolescence.	EXPENDITURE	This term refers to the outflow of funds paid for an asset, goods, or services obtained.
DIVISION	A unit of organization within a department which has functional responsibility for related activities within that department. For example: Engineering and Streets are divisions within the Public Works Department.	EXPENSE	Charges incurred (whether paid immediately or unpaid) for operations, maintenance, interest or other charges.
ENCUMBRANCE	The legal commitment of appropriated funds to purchase an item or service. To encumber funds means to set aside or commit funds for future expenditure.	FIDUCIARY FUNDS	Transactions related to assets held by the City in trust or agency capacity.
ENTERPRISE FUND	A governmental accounting fund established to account for operations financed and operated in a manner similar to a private business where the costs for providing goods and services are recovered through direct user charges.	FINANCIAL REPORTING ENTITY	The City of Norfolk is a municipal corporation governed by an elected eight member Council and an elected Mayor.
EQUITY FUNDING	Funding is accomplished with available resources, and does not include leveraged resources. Project funding is dictated by the availability of cash.	FISCAL POLICY	A government's policies with respect to revenues, spending, and debt management as these relate to government services, programs and capital investment. Fiscal Policy provides an agreed-upon set of principals for the planning and programming of government budgets and their funding.
ESTIMATED REVENUE	The amount of projected revenue to be collected during the fiscal year.	FISCAL YEAR	The time period designated by the city signifying the beginning and ending period for recording financial transactions. The City of Norfolk has specified October 1 through September 30 as its fiscal year.
		FIXED ASSETS	Assets of long-term character which are intended to continue to be held or used, such as land, buildings, machinery, furniture, and equipment.

FRANCHISE TAX A sum of money paid for a special privilege granted by a government, permitting the continued use of public property, such as city streets and usually involving the elements of monopoly and regulation.

FULL-TIME EQUIVALENT (FTE) Number of positions calculated on the basis that one FTE equates to a 40-hour workweek for twelve months. For example, two part-time positions working 20 hours for twelve months also equals one FTE.

FUNCTION Group of related programs crossing organizational (departmental) boundaries and aimed as accomplishing a broad goal or major service.

FUND An accounting entity which has a set of self-balancing accounts and records all financial transactions for specific activities or government functions. Eight commonly-used fund types in public accounting are: general fund, special revenue funds, debt service funds, capital project funds, enterprise funds, trust and agency funds, internal service funds, and special assessment funds.

FUND ACCOUNTING The financial activities of the City are recorded in individual funds classified by type and description, each of which is deemed to be a separate accounting entity. Each fund is accounted for in separate self-balancing accounts, which represent the fund's assets, liabilities, equity, revenues and expenditures or expenses.

FUND BALANCE Accrual Basis is the difference between an entity's assets and its liabilities.

Budgetary Basis fund balance is equal to cash, pooled investments, and cash held by the County Treasurer.

GENERAL FUND The fund used to account for all of the financial resources of the city except those required to be accounted for in another fund. The services accounted for in the General Fund include, among other things, general government, parks, recreation and public property, public safety, public works, housing, public libraries and planning, permits and health.

GENERAL OBLIGATION BONDS Bonds that finance a variety of public projects such as streets, buildings, and improvements; the repayment of these bonds is usually made from secondary property taxes, and these bonds are backed by the full faith and credit of the issuing government.

GOAL The end to which effort is directed, to aim for.

GOVERNMENTAL FUNDS	This fund is used to account for the City's general governmental activities.	LANDFILL	A location where trash and garbage is buried between layers of earth for disposal.
GRANT	A contribution of assets (usually cash) by one government unit or other organization to another. Typically, these contributions are made to local governments from the state and federal governments. Grants are usually made for specified purposes.	LIABILITY	Debt or other legal obligations arising out of transactions in the past which must be liquidated, renewed or refunded at some future date. This term does not include encumbrances.
HOMESTEAD EXEMPTION	A deduction from the total taxable assessed value of property occupied by the owner.	LINE-ITEM BUDGET	A budget which lists each expenditure category (salary, materials, travel, etc.) separately, along with the dollar amount budgeted for each specified category.
INFRASTRUCTURE	Public domain fixed assets such as roads, bridges, curbs and gutters, streets and sidewalks, drainage systems and similar assets that are immovable and of value only to the government unit.	MODIFIED ACCRUAL BASIS	The method of accounting under which revenues are recognized when measurable and available to pay year end liabilities and expenditures are recognized when a transaction is expected to draw upon current spendable resources rather than future resources.
IN LIEU OF TAXES	Payments are made by tax exempt quasi-public entities to local government in place of property taxes.	OPERATING BUDGET	The portion of the budget which pertains to daily operations that provide basic governmental services. The operating budget contains appropriations for such expenditures as personnel, supplies, utilities, materials, travel and fuel.
INTERFUND TRANSFER	Transfer among City funds that are treated as revenues, expenditures or expenses.	ORGANIZATIONAL CHART	Chart showing the administrative and functional structure of the city.
INTERGOVERNMENTAL	A transaction between two or more governmental departments or agencies.	PENSION TRUST FUNDS	This fund is used to account for assets held by the City in a trustee capacity. These funds represent the resources accumulated for pension benefit payments to qualified City employees.

PERFORMANCE MEASURES	Mechanism to monitor fulfillment of accomplishments.	REVENUE	Funds which the government receives as income. It includes such items as tax payments, fees from specific services, receipts from other governments, fines, forfeitures, grants, shared revenues and interest income.
PERSONNEL COSTS	Expenditures related to compensating employees, including salaries, wages, holiday pay, and benefits.	REVENUE BONDS	Bonds usually sold for constructing a project which will produce revenue for an enterprise fund of the city. The revenue from operations of the enterprise funds is pledged to pay the principal and interest of the bond. These bonds have limited liability and do not carry the full faith and credit of the city.
PROJECTION	An estimate of future revenues and expenditures.	REVENUE ESTIMATE	A formal estimate of how much revenue will be earned from a specific revenue source for some future period; typically, a future fiscal year.
PROPERTY TAX	A tax levied on the assessed value of both real and personal property in proportion to the value of the property and the tax rate.	SCORE	A nonprofit association dedicated to helping small businesses get off the ground, grow, and achieve their goals through education and mentorship.
PROPRIETARY FUNDS	Transactions related to activities similar to those found in the private sector.	SERVICE LEVEL OPTIONS	A budget prepared with various levels of funding reductions or enhancements to the prior year budget.
PURCHASE ORDER	A document authorizing the charge and delivery of specified merchandise or services.	SOURCE OF REVENUE	Revenues are classified according to their source or point of origin.
REAPPROPRIATION	Appropriations which are not expended at the end of a fiscal year that are an encumbrance of the City or for a specific purpose are funded for in the subsequent fiscal year.	SPECIAL ASSESSMENT	A compulsory levy made against certain properties to defray part or all of the cost of a specific improvement or service deemed primarily benefiting those properties.
RESERVE	An account used to indicate that a portion of a fund's assets are legally restricted for a specific purpose and is, therefore, not available for general appropriation.		
RESERVED FUND BALANCE	Those portions of fund balance that are not appropriate for expenditure or that are legally segregated for a specific future use.		

SPECIAL REVENUE FUND	These funds are used to account for specific revenues that are legally restricted to expenditure for particular purposes.
TAX LEVY	The total amount to be raised by general property taxes.
TAX RATE	The amount of taxes levied for each \$100 of assessed valuation.
TRANSFERS	All interfund transactions except loans or advances, quasi-external transactions and reimbursements.
TRUST FUND	Trust funds are used to account for assets held by the City in a trustee capacity, such as the following pension trust funds.
USER CHARGE/ FEES	The payment of fees for direct receipt of a public service by the party benefiting from the service.

ACA	Affordable Care Act	CA	Constitutional Amendment
ACOE	Army Corp of Engineers	CAD	Computer Aided Drafting
ADA	American Disability Act	CBOD	Carbonaceous Biological Oxygen Demand
ADM	Archer Daniels Midland	CCCFF	Civic and Community Center Financing Fund
ADU	Accessory Dwelling Unit	CCDC	Community Character Development Coalition
AED	Automated External Defibrillator	CD	Certificate of Deposit
AHA	American Heart Association	CDA	Community Development Agency
APCO	Association of Public Communication Officials	CDBG	Community Development Block Grant
APHIS	Animal and Plant Health Inspection Service	CE&I	Construction Engineering and Inspection
APWA	American Public Works Association	CERT	Community Emergency Response Team
ARP	American Rescue Plan	CHAF	City Highway Allocation Fund
ARPA	American Rescue Plan Act	CIP	Capital Improvement Projects/Program
ATV	All Terrain Vehicle	CIPP	Cured-in-Place Pipe
BAN	Bond Anticipation Note	CO	Certificate of Occupancy
BMP	Best Management Practices	COPS	Community Oriented Policing Services
BOD	Biological Oxygen Demand	CPAP	Continuous Positive Airway Pressure
BRIC	Building Resilient Infrastructure for Communities	CR	Community Revitalization
BR!E	Business Retention & Expansion	CSO	Community Service Officer
BSIR	Biannual Strategy Implementation Report	CSW	Construction Stormwater

DHHS	Department of Health and Human Services	GIS	Geographic Information Systems
DED	Department of Economic Development	GPS	Global Positioning System
DMRQA	Discharge Monitoring Report Quality Analysis	HHW	Household Hazardous Waste
DNA	Downtown Norfolk Association	HMGP	Hazardous Mitigation Grant Program
DTR	Downtown Revitalization	HOME	Home Investment Partnership Act
EMCV	Emergent Threat Covid	HSP	High Service Pump
EMD	Emergency Medical Dispatch	HUD	Housing and Urban Development
EMPG	Emergency Management Planning Grant	ICC	International Code Council
EPA	Environmental Protection Agency	IDDE	Illicit Discharge Detection and Elimination
ETJ	Extra Territorial Jurisdiction	IFC	International Fire Code
EV	Electric Vehicle	IPAWS	Integrated Public Alert & Warning System
EVEDC	Elkhorn Valley Economic Development Council	IPMC	International Property Maintenance Code
FBI	Federal Bureau of Investigation	IS	Information Systems
FEMA	Federal Emergency Management Agency	ISR	Incident Status Report
FTE	Full Time Equivalent	IT	Information Technology
FY	Fiscal Year	LB	Legislative Bill
GAAP	Generally Accepted Accounting Principles	LC	LID Computation
GASB	Governmental Accounting Standards Board	LED	Liquid Emitting Diodes
GFOA	Governmental Finance Officers Association	LENRD	Lower Elkhorn Natural Resources District

LEOP	Local Emergency Operations Plan	NENEDD	Northeast Nebraska Economic Development District
NIMS	National Incident Management System	NEPA	National Environmental Protection Act
LLC	Limited Liability Company	NET	Nebraska Environmental Trust
LR	Legislative Resolution	NFIRS	National Fire Incident Reporting System
LTFP	Long-Term Financial Plan	NFPA	National Fire Protection Agency
MAU	Makeup Air Unit	NNSWC	Northeast Nebraska Solid Waste Coalition
MCC	Motor Control Center	NPDES	National Pollution Discharge and Elimination System
MDC	Mobile Data Computer	NPPD	Nebraska Public Power District
MGD	Million Gallons per Day	NRC	Norfolk Regional Center
MOCIC	Mid-States Organized Crime Information Center	NRD	Natural Resources District
MOU	Memorandum of Understanding	NRIN	Nebraska Regional Interoperability Network
MW	Megawatt	NSA	Nebraska Sheriff's Association
NA	Not Applicable	NSPS	New Source Performance Standards
NAHRO	National Association of Housing and Redevelopment Officials	NWEA	Nebraska Water Environment Association
NDEE	Nebraska Department of Environment and Energy	OPAC	Online Public Access Catalogues
NDEQ	Nebraska Department of Environmental Quality	OS	Off Site
NECC	Northeast Community College	OTR	Over The Road
NEMA	Nebraska Emergency Management Agency	PC	Personal Computer
NENA	National Emergency Number Association	PCORI	Patient Centered Outcomes Research Initiative

PCSW	Post-Construction Stormwater	SNARE	Specialized Narcotics Abuse Reduction Effort
PLC	Programmable Logic Controller	SOG	Standard Operating Guideline
POAN	Police Officer Association of Nebraska	SS	Suspended Solids
PSAP	Public Safety Answering Point	STP	Surface Transportation Program
PUMA	Progressive Urban Management Associates	TKN	Total Kjeldhal Nitrogen
QCT	Qualified Census Tract	TNT	Trees for Nebraska Towns
RFID	Radio Frequency Identification	TTHM	Total Trihalomethanes
RFP	Request for Proposals	USACOE	United States Army Corp of Engineers
RRFB	Rectangular Rapid Flash Beacon	USB	Universal Serial Bus
RTP	Recreational Trails Program	USDA	United States Department of Agriculture
RTU	Remote Terminal Unit	UTV	Utility Terrain Vehicle
SBDF	Site and Building Development Fund	VEBA	Voluntary Employee Benefit Association
SBR	Sequential Batch Reactor	VFD	Variable Frequency Drive
SCADA	Supervisory Control and Data Acquisition	VHF	Very High Frequency
SCBA	Self Contained Breathing Apparatus	VOIP	Voice Over Internet Protocol
SCORE	Service Corps of Retired Executives	VPD	Vehicle Parking District
SHB	Solids Handling Building	WPC	Water Pollution Control
SID	Sanitary Improvement District		
SIP	Street Improvement Plan		



City of

Norfolk

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